

CRISIS AID

England & Wales · Charity number 1157507

Details

Status Registered

Legal form Trust

Registered 2014-06-17

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

Contact

Address Unit 21 Progress Park
Ribocon Way
Luton
Bedfordshire
LU4 9UR

Phone 0333 305 5000

Email info@crisisaid.org.uk

Website <http://www.crisisaid.org.uk/>

Activities

Objects: THE RELIEF OF FINANCIAL NEED AND SUFFERING AMONG VICTIMS OF NATURAL OR OTHER KINDS OF DISASTERS IN THE FORM OF MONEY (OR OTHER MEANS DEEMED SUITABLE) FOR PERSONS, BODIES, ORGANISATIONS AND/OR COUNTRIES AFFECTED INCLUDING THE PROVISION OF MEDICAL AID.THE RELIEF AND ASSISTANCE OF PEOPLE IN ANY PART OF THE WORLD WHO ARE THE VICTIMS OF WAR OR NATURAL DISASTER, TROUBLE, OR CATASTROPHE IN PARTICULAR BY THE SUPPLY OF MEDICAL AID TO SUCH PERSONS.

Activities: Crisis aid is a humanitarian aid organization, which provides relief of poverty and support in times of crisis. Crisis Aid provides food, medication, shelter, education and other urgent needs for displaced people and refugees around the world.

Classification

- **How:** Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** The General Public/mankind

Geography

- Bangladesh
- Eritrea
- Indonesia
- Jordan
- Kenya
- Lebanon
- Morocco
- Pakistan
- Sierra Leone
- Somalia
- Sri Lanka
- Sudan
- Syria
- The Gambia
- Turkey
- Uganda
- Yemen
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£1,230,876	£1,497,733	£1,401,243	7
2024-05-31	£1,491,466	£1,575,506	£1,668,101	5
2023-05-31	£1,520,287	£1,722,324	£1,752,141	8
2022-05-31	£1,697,587	£1,995,189	£1,954,178	6
2021-05-31	£2,459,594	£2,349,094	£2,251,779	6

Trustees

Name	Role	Appointed
ALTAF KHAN	Chair	2017-01-01
Faizan Nisar		2022-07-27
Nurul Islam Dr.		2018-12-01

Accounts

Crisis Aid
Financial Statements
31 May 2025

MILLET AUDIT LTD
Chartered Accountants & Registered Auditors
Beyond Aldgate Tower
2 Lemn Street
Aldgate
E1 8FA

Crisis Aid

Financial Statements

Year ended 31 May 2025

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Crisis Aid

Trustees' Annual Report

Year ended 31 May 2025

The trustees present their report and the financial statements of the charity for the year ended 31 May 2025.

Reference and administrative details

Registered charity name	Crisis Aid
Charity registration number	1157507
Principal office	Unit 21 Progress Park Ribocon Way Luton Bedfordshire LU4 9UR
Website:	www.crisisaid.org.uk

The trustees

Mr Khan - Chairman
Dr Islam
Mr Nisar

Auditor	Millet Audit Ltd Chartered Accountants & Registered Auditors Beyond Aldgate Tower 2 Leman Street Aldgate E1 8FA
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Crisis Aid

Trustees' Annual Report *(continued)*

Year ended 31 May 2025

Structure, governance and management

Governing documents

The Crisis Aid is a Trust and is governed by its Trust Deed dated 24 Jan 2014. The Board of Trustees of the charity is responsible for the overall operations of the charity.

Structure of the organisation

Crisis Aid's trustees are responsible for ensuring that the charity is compliant with its legal duties and is fulfilling its charitable objectives. The trustees monitor all aspects of strategic and business operations and meet regularly to review and evaluate performance. The trustees keep up to date with changes in the law and developments in the operational environment through regular training and learning. This has enabled the charity to grow this year and increase its income and beneficiaries around the world.

Appoint of Trustees

New trustees are appointed by a resolution of the trustees passed at a special meeting called under clause 15 of the Trust deed. Normally trustees are people who already have an existing involvement with, and knowledge of, the charity. Induction meetings for new trustees are held prior to their first Board meeting. The Board of Trustees meets every quarter. Other ad hoc meetings and telephone conferences involving either the whole Board or selected members of the Board are also held as required.

Employees and volunteers

Crisis Aid employ five equivalents to full time members of staff and recruited another one part time employee. Crisis Aid is always indebted to its volunteers around the country who donate their precious time in the evenings and weekends to support our work. Our volunteers help organise events and fundraisers which have been integral to the charity's marketing to raise awareness of the work we do. All staff and volunteers performed their duties at Unit 21, Progress Park, Ribocon Way, Luton, Beds, LU4 9UR.

Related party

Crisis Aid has worked alongside charities in the United Kingdom including many mosques who all promote and financially support the work we do around the world. They have given us money for sadaqa and zakat to distribute on their behalf and we will continue to strengthen our collaboration with organisations that share the same charitable objectives as us.

Global Logistical Suppliers Limited (GLSL) is a 3rd party supplier to Crisis Aid which is its main customer in the United Kingdom. The director of GLSL is related to one of the charity trustees and another is a friend. None of the members of the Crisis Aid board or parties related to them has undertaken any transactions with GLSL or received any benefit from the charity in payment or kind. Board members received no honoraria or emoluments in the year.

United Herts Limited (UHL) is a 3rd party supplier to Crisis Aid which is its main customer in the United Kingdom. The director of UHL is a friend to one of the charity trustees. None of the members of the Crisis Aid board or parties related to them has undertaken any transactions with UHL or received any benefit from the charity in payment or kind. Board members received no honoraria or emoluments in the year.

FZN Group Ltd (FZN) is a 3rd party supplier of management accounting services to Crisis Aid. The director of FZN is one of the charity trustees. All payments to FZN group subject to review and approval by the other trustees.

Crisis Aid

Trustees' Annual Report *(continued)*

Year ended 31 May 2025

Any work conducted by Crisis Aid with 3rd party suppliers is subject to a thorough vetting procedure and then approved as suppliers. These partners have a proven track record with extensive knowledge and local links in the areas they operate which gives the charity and donors the peace of mind that their donations are in good hands. All relationships between the charity and 3rd party suppliers are managed professionally, whereby all conflicts of interests are declared and procurement of services are done in a clear and transparent manner to avoid any misappropriation or fraud in the future.

Details of the transactions with related parties are disclosed in page 27.

Risk management

Crisis Aid monitors and assesses all internal and external operating risks within the global humanitarian relief sector. There are many challenges and associated risks with operating inside countries that are classed as high risk areas. Once these risks are identified we take all the necessary measures to minimise the possibility of any harm to our charity reputation, staff, volunteers, international partners and to our beneficiaries.

Crisis Aid uses a number of tools including Reuters World Check, Companies House, Charity Commission records and specialist consultants to conduct due diligence and checks on all our 3rd party suppliers. We also have a number of operational risk assessments and policies which are designed to protect the charity and its assets and these are also reviewed regularly by the trustees and auditors.

The principle risks and their mitigation are as follows:

Financial risks: Loss of income in general. Mitigations: Implement financial planning and controls, monitoring and regular spending reviews, reserves policy. Regulatory and legal risks: Non-compliance of charity commission rules. Mitigation: Trustee training, subscribe to charity commission news updates, have internal and external audits. General Data Protection Regulation ("GDPR"): Data loss, non-compliance. Mitigations: Implement and follow GDPR policy. Regular staff training on GDPR. Fraud or error: Financial fraud, misappropriation. Mitigation: Strong governance, financial controls, internal checks and balances on staff, external review by auditors.

Crisis Aid

Trustees' Annual Report *(continued)*

Year ended 31 May 2025

Objectives and activities

Charity's Mission

- To support the victims of poverty and displacement around the world.
- Belief in equality, dignity and freedom for all, regardless of faith, colour or nationality.
- To apply our skills and experience at a time of crisis to all who are in need.
- To ensure our beneficiaries are always our highest priority

Charitable Activities

The activities carried out for the public benefit by the charity are categorised into the following:

- Emergency relief such as provision of food, shelter, clothing, and medical aid to victims of displacement and natural disasters.
- Provision of clean fresh water by constructing water wells with storage tankers and taps, shallow hand pumps and trucking water to needy areas.
- The sponsoring of orphans and orphanages.
- Dispatching of shipping containers loaded with food, clothes and blankets and other essential items to support the poor and needy.
- Supporting medical clinics especially for the treatment of women and children.
- Income generating projects to help break dependence on hand outs.

Public benefits

The trustees present their report with the financial statements of the Crisis Aid (the "Charity") for the year ended 31 May 2025. The Trustees have adopted the provision of Accounting and Reporting by Charities Statement of Recommended Practice (charity "SORP") applicable to charities preparing their accounts in accordance with the Financial Reporting Standard ("FRS") applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective from 1 January 2015).

Crisis Aid

Trustees' Annual Report *(continued)*

Year ended 31 May 2025

Achievements and performance

Crisis Aid continued its life saving work this year benefitting over 1 million people in 27 different countries. Our work extended to some of the poorest countries in the world where we delivered emergency food rations, water projects, education and health support and assistance for vulnerable groups like widows and orphans.

Our work has benefitted the needy and vulnerable people across some of the poorest countries in the world. Our beneficiaries range from those displaced by conflict, famine and drought to those living in abject poverty.

Our donors contributed towards the construction of 56 water pumps, 86 water wells and sponsored the delivery of 160 water tankers providing access to clean drinking water in countries like Yemen, Bangladesh, Uganda, Pakistan, The Gambia, Benin, Cameroon and Togo.

Crisis Aid has also continued its support for local projects in the UK reaching the vulnerable in our own society. This includes supporting local food banks, women's shelters, providing winter clothing for children in local schools and sponsoring volunteer led sports clubs for disadvantaged youth.

Financial review

This year through the kind support of our donors the charity was able to generate £1,230,876 (£1,491,466 in 2024) in funding for the year ended 31 May 2025 to help the charity support the poor and needy around the globe.

Reserve policy

1. Prudent level of reserves

Crisis Aid aims to have reserves of 100% of current annual expenditure. This will ensure business continuity in the event of any interruption or unforeseen circumstances. The reserves are kept in the charity bank accounts and are monitored closely.

2. Establishing and maintaining a prudent level of reserves.

In the event of reserves dipping below the target, the shortfall is met by direct fundraising and cost cutting measures. In addition, charity reserves are replenished each year by income from gift aided donations.

Amount of reserves held

£1,401,243 (2024: £1,668,101)

Details of fund materially

Unrestricted funds are in surplus going in to 2025, and put the charity in a strong position especially when it comes to responding quickly when disaster strikes.

Going concern

The ongoing cost of living crisis and high inflation rates we do see challenges ahead that may impact donations. We are always looking at ways to grow donations and finding ways to bring down overheads.

Crisis Aid

Trustees' Annual Report *(continued)*

Year ended 31 May 2025

Plans for future periods

Crisis Aid has increased its spend on fundraising activities including online marketing and advertising which has generated significant levels of income for the charity. It is a very cost-effective method of raising awareness and income for appeals. A breakdown of spending and income generated is outlined below:

	Fundraising	Income
2021	93,637	2,459,594
2022	70,388	1,697,587
2023	75,273	1,153,132
2024	120,564	1,491,466
2025	169,038	1,230,876

Trustees' responsibilities statement

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Crisis Aid

Trustees' Annual Report *(continued)*

Year ended 31 May 2025

The trustees' annual report was approved on 1 March 2026 and signed on behalf of the board of trustees by:

Altaf Khan

27 Mar 2026

Mr Khan - Chairman
Trustee

Crisis Aid

Independent Auditor's Report to the Members of Crisis Aid

Year ended 31 May 2025

Opinion

We have audited the financial statements of Crisis Aid (the 'charity') for the year ended 31 May 2025 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 May 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Crisis Aid

Independent Auditor's Report to the Members of Crisis Aid *(continued)*

Year ended 31 May 2025

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Crisis Aid

Independent Auditor's Report to the Members of Crisis Aid *(continued)*

Year ended 31 May 2025

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through collusion.

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

Crisis Aid

Independent Auditor's Report to the Members of Crisis Aid *(continued)*

Year ended 31 May 2025

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Crisis Aid

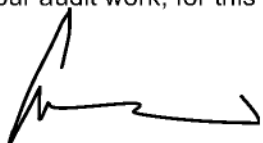
Independent Auditor's Report to the Members of Crisis Aid *(continued)*

Year ended 31 May 2025

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

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



27 Mar 2026

Andrew Millet BA MBA FCA
ICAEW (Senior Statutory Auditor)

For and on behalf of
Millet Audit Ltd
Chartered Accountants & Statutory Auditors
Beyond Aldgate Tower
2 Leman Street
Aldgate
E1 8FA

Crisis Aid

Statement of Financial Activities

Year ended 31 May 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	485,771	745,105	1,230,876	1,491,444
Investment income	5	—	—	—	22
Total income		<u>485,771</u>	<u>745,105</u>	<u>1,230,876</u>	<u>1,491,466</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	155,636	13,402	169,038	120,564
Expenditure on charitable activities	8,9	361,598	967,097	1,328,695	1,454,942
Total expenditure		<u>517,234</u>	<u>980,499</u>	<u>1,497,733</u>	<u>1,575,506</u>
Net expenditure and net movement in funds		<u>(31,463)</u>	<u>(235,394)</u>	<u>(266,857)</u>	<u>(84,040)</u>
Reconciliation of funds					
Total funds brought forward		1,654,779	13,321	1,668,100	1,752,141
Total funds carried forward		<u>1,623,316</u>	<u>(222,073)</u>	<u>1,401,243</u>	<u>1,668,101</u>

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

The notes on pages 16 to 27 form part of these financial statements.

Crisis Aid

Statement of Financial Position

31 May 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	15	9,860	13,070
Tangible fixed assets	16	178,143	184,271
		<u>188,003</u>	<u>197,341</u>
Current assets			
Debtors	17	30,208	10,737
Investments	18	1	—
Cash at bank and in hand		1,216,517	1,564,635
		<u>1,246,726</u>	<u>1,575,372</u>
Creditors: amounts falling due within one year	19	<u>33,486</u>	<u>104,612</u>
Net current assets		<u>1,213,240</u>	<u>1,470,760</u>
Total assets less current liabilities		<u>1,401,243</u>	<u>1,668,101</u>
Net assets		<u>1,401,243</u>	<u>1,668,101</u>
Funds of the charity			
Restricted funds		—	13,322
Unrestricted funds		1,401,243	1,654,779
Total charity funds	20	<u>1,401,243</u>	<u>1,668,101</u>

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

Altaf Khan

27 Mar 2026

Mr Khan - Chairman
Trustee

The notes on pages 16 to 27 form part of these financial statements.

Crisis Aid

Statement of Cash Flows

Year ended 31 May 2025

	2025 £	2024 £
Cash flows from operating activities		
Net expenditure	(266,857)	(84,040)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	6,128	4,401
Amortisation of intangible assets	3,210	3,210
Other interest receivable and similar income	—	(22)
Accrued (income)/expenses	(11,590)	2,113
<i>Changes in:</i>		
Trade and other debtors	(19,471)	1,166
Trade and other creditors	(59,536)	67,049
Cash generated from operations	(348,116)	(6,123)
Interest received	—	22
Net cash used in operating activities	(348,116)	(6,101)
Cash flows from investing activities		
Purchases of other investments	(1)	—
Net cash used in investing activities	(1)	—
Net decrease in cash and cash equivalents	(348,117)	(6,101)
Cash and cash equivalents at beginning of year	1,564,635	1,570,736
Cash and cash equivalents at end of year	1,216,518	1,564,635

The notes on pages 16 to 27 form part of these financial statements.

Crisis Aid

Notes to the Financial Statements

Year ended 31 May 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Unit 21 Progress Park, Ribocon Way, Luton, Bedfordshire, LU4 9UR.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Following an assessment of Crisis Aid's financial position, operational performance, and its ability to meet obligations as they fall due, the Trustees have a reasonable expectation that the Charity will continue to operate for at least 12 months from the date of signing these financial statements. Accordingly, the financial statements have been prepared on a going concern basis.

Judgements and key sources of estimation uncertainty

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

Foreign currencies

Amount of exchange differences recognised in net income/expenditure during the period, except for those arising on financial instruments measured at fair value through net income/expenditure.

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

3. Accounting policies *(continued)*

Fund accounting

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

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

Incoming resources

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

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

Functional and Presentation Currency

- The functional currency of the Trust is Pound Sterling (£), being the currency of the primary economic environment in which the Trust operates.
- The financial statements are presented in Pound Sterling (£), which is also the Trust's presentation currency.

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

3. Accounting policies *(continued)*

Resources expended

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

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

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

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Software	-	10% straight line
----------	---	-------------------

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

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

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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

Depreciation

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

Long leasehold property	-	100 years straight line
Plant and machinery	-	50% straight line
Fixtures and fittings	-	25% straight line
Equipment	-	25% straight line

Impairment of fixed assets

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

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

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

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	376,189	745,105	1,121,294
Gifts			
Gifts	109,582	—	109,582
	<u>485,771</u>	<u>745,105</u>	<u>1,230,876</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	259,825	926,455	1,186,280
Gifts			
Gifts	305,164	—	305,164
	<u>564,989</u>	<u>926,455</u>	<u>1,491,444</u>

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

5. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank receivable	—	—	22	22

6. Income by geographical source

	2025 £	2024 £
Income source by geographical location		
UK	1,145,544	1,223,163
Asia	5,340	108,887
Americas	31,175	79,523
Europe (excl. UK)	22,616	53,509
Middle East	22,883	19,744
Oceania	1,186	4,084
Africa	2,132	2,556
Total	1,230,876	1,491,466

7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Costs of raising donations and legacies - Donations	155,636	13,402	169,038

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Donations	120,564	—	120,564

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Direct charitable activity	87,209	967,097	1,054,306
Support costs	274,389	–	274,389
	<u>361,598</u>	<u>967,097</u>	<u>1,328,695</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct charitable activity	6,379	1,141,916	1,148,296
Support costs	306,647	–	306,646
	<u>313,026</u>	<u>1,141,916</u>	<u>1,454,942</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025 £	Total fund 2024 £
Activity	£	£	£	£
Governance costs	1,054,306	–	1,054,306	1,148,296
	–	274,389	274,389	306,646
	<u>1,054,306</u>	<u>274,389</u>	<u>1,328,695</u>	<u>1,454,942</u>

10. Expenditure by geographical source

	2025 £	2024 £
Expenditure source by geographical location		
UK	372,049	326,170
Asia	322,587	225,429
Americas	–	1,000
Middle East	211,700	622,065
Africa	422,359	280,278
Total	1,328,695	1,454,942

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Amortisation of intangible assets	3,210	3,210
Depreciation of tangible fixed assets	6,128	4,401
Foreign exchange differences	70	214

12. Auditors remuneration

	2025 £	2024 £
Fees payable for the audit of the financial statements	12,000	12,000

13. Staff costs

The average head count of employees during the year was 7 (2024: 5).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. Trustee remuneration and expenses

During the reporting period, all trustees of the charity received remuneration for services rendered on behalf of the organisation. It is important to note that the remuneration received by each trustee was as follows:

	2025	2024
Mr Khan -	£-	£-
Dr Islam -	£-	£-
Mr Nisar -	£15,900	£15,607
Total	£15,900	£15,607

The following trustees' have been reimbursed for expenses during the period:

	2025	2024
Mr Khan -	£496	£100 – These expenses were for fundraising costs
Dr Islam -	£-	£-
Mr Nisar -	£430	£1,081 - These expenses were for fundraising costs
Total	£926	£1,181

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

15. Intangible assets

	Intangible asset [CRM Software] £
Cost	
At 1 June 2024 and 31 May 2025	32,104
Amortisation	
At 1 June 2024	19,034
Charge for the year	3,210
At 31 May 2025	22,244
Carrying amount	
At 31 May 2025	9,860
At 31 May 2024	13,070

16. Tangible fixed assets

	Long leasehold property £	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost					
At 1 June 2024 and 31 May 2025	172,612	2,750	25,941	10,161	211,464
Depreciation					
At 1 June 2024	–	2,750	14,282	10,161	27,193
Charge for the year	1,726	–	4,402	–	6,128
At 31 May 2025	1,726	2,750	18,684	10,161	33,321
Carrying amount					
At 31 May 2025	170,886	–	7,257	–	178,143
At 31 May 2024	172,612	–	11,659	–	184,271

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

17. Debtors

	2025 £	2024 £
Trade debtors	<u>30,208</u>	<u>10,737</u>

18. Investments

The trust holds one ordinary share of £1 in Progress Park Properties Limited. The shareholding was acquired as part of the leasehold property purchase.

The investment does not represent a commercial investment but is held to facilitate the ownership and management of the leasehold property. The share may confer certain rights and obligations in relation to the management and administration of the property.

The directors/trustees consider the carrying value of £1 to be appropriate.

19. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	10,442	71,046
Accruals and deferred income	21,976	33,566
Social security and other taxes	1,067	—
Other creditors	1	—
	<u>33,486</u>	<u>104,612</u>

20. Analysis of charitable funds

Unrestricted funds

	At 1 June 2024 £	Income £	Expenditure £	Transfers £	At 31 May 2025 £
General funds	<u>1,654,779</u>	<u>485,771</u>	<u>(517,234)</u>	<u>(222,073)</u>	<u>1,401,243</u>

	At 1 June 2023 £	Income £	Expenditure £	Transfers £	At 31 May 2024 £
General funds	<u>1,675,171</u>	<u>565,011</u>	<u>(433,590)</u>	<u>(151,813)</u>	<u>1,654,779</u>

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 June 2024	Income	Expenditure	Transfers	At 31 May 2025
	£	£	£	£	£
Restricted Funds	13,322	745,105	(980,499)	222,073	—

	At 1 June 2023	Income	Expenditure	Transfers	At 31 May 2024
	£	£	£	£	£
Restricted Funds	76,970	926,455	(1,141,916)	151,813	13,322

21. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2025
	£	£
Intangible assets	9,860	9,860
Tangible fixed assets	178,143	178,143
Current assets	1,246,726	1,246,726
Creditors less than 1 year	(33,486)	(33,486)
Net assets	1,401,243	1,401,243

	Unrestricted Funds	Total Funds 2024
	£	£
Intangible assets	13,070	13,070
Tangible fixed assets	184,270	184,270
Current assets	1,575,372	1,575,372
Creditors less than 1 year	(104,611)	(104,611)
Net assets	1,668,101	1,668,101

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

22. Associated companies

Crisis Aid Limited (Company Number: 14278519) a Private company limited by guarantee without share capital was officially registered with the Registrar of Companies for England and Wales on the 5th August 2022. The organisation's registered office is located at 72 Cardigan Street, Luton, Bedfordshire, LU1 1RR.

Crisis Aid Limited is currently dormant, with no operational or financial activities undertaken. It plans to pursue charitable endeavours in the near future.

23. Analysis of changes in net debt

	At 1 Jun 2024	Cash flows	At 31 May 2025
	£	£	£
Cash at bank and in hand	<u>1,564,635</u>	<u>(348,118)</u>	<u>1,216,517</u>

24. Related parties

During the reporting period, the Charity engaged a number of organisations to distribute grants on its behalf. Certain of these organisations are connected to members of the Board of Trustees through personal or business relationships.

The nature of these relationships is as follows:

The director of Global Logistics Suppliers Ltd is a personal friend of Altaf Khan, a trustee of the Charity.

The director of United Herts Ltd is a personal friend of Faizan Nisar, a trustee of the Charity.

The costs associated with these services were as follows:

	2025	2024
	£	£
Grants distributed by United Herts Ltd	58,000	32,260
Grants distributed by Global Logistics Suppliers Ltd	<u>117,150</u>	<u>56,300</u>
	175,150	88,560

The Charity also traded with FZN Group Ltd (11080096) which is owned by one of the trustees', Faizan Nisar. During the course of the year, the total amount of these transactions amounted to:

	2025	2024
	£	£
FZN Group Ltd	16,330	16,668

Apart from the matters noted above, the Trustees confirm that there are no other related party transactions or disclosures to report. All identified matters, including instances of internal fraud and error, have been appropriately reported to the Charity Commission and the current auditors.

Document

Name	UPDATED 2025 Accounts.pdf
Creator	Andrew Millet (andrew@millet.org.uk)
Date	27 March 2026 15:33:18 UTC
Identifier	76f87c65-9651-4c65-a279-9556bfe21d75

Signers**Andrew Millet**

E-mail	andrew@millet.org.uk
Signed	27 March 2026 15:33:36 UTC
IP address	31.55.144.73

Accounts

CHARITY REGISTRATION NUMBER: 1157507

Crisis Aid
Financial Statements
31 May 2024

MILLET ACCOUNTANTS LTD

Chartered accountants & statutory auditor
Beyond Aldgate Tower
2 Lemn Street
Aldgate
E1 8FA

Crisis Aid

Financial Statements

Year ended 31 May 2024

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Statement of financial position	13
Statement of cash flows	14
Notes to the financial statements	15

Crisis Aid

Trustees' Annual Report

Year ended 31 May 2024

The trustees present their report and the financial statements of the charity for the year ended 31 May 2024.

Reference and administrative details

Registered charity name	Crisis Aid
Charity registration number	1157507
Principal office	Unit 21 Progress Park Ribocon Way Luton Bedfordshire LU4 9UR

The trustees

Mr Khan - Chairman
Dr Islam
Mr Nisar

Auditor	Millet Accountants Ltd Chartered accountants & statutory auditor Beyond Aldgate Tower 2 Lemn Street Aldgate E1 8FA
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Crisis Aid

Trustees' Annual Report *(continued)*

Year ended 31 May 2024

Structure, governance and management

Governing documents

The Crisis Aid is a Trust and is governed by its Trust Deed dated 24 Jan 2014. The Board of Trustees of the charity is responsible for the overall operations of the charity.

Structure of the organisation

Crisis Aid's trustees are responsible for ensuring that the charity is compliant with its legal duties and is fulfilling its charitable objectives. The trustees monitor all aspects of strategic and business operations and meet regularly to review and evaluate performance. The trustees keep up to date with changes in the law and developments in the operational environment through regular training and learning. This has enabled the charity to grow this year and increase its income and beneficiaries around the world.

Appoint of Trustees

New trustees are appointed by a resolution of the trustees passed at a special meeting called under clause 15 of the Trust deed. Normally trustees are people who already have an existing involvement with, and knowledge of, the charity. Induction meetings for new trustees are held prior to their first Board meeting. The Board of Trustees meets every quarter. Other ad hoc meetings and telephone conferences involving either the whole Board or selected members of the Board are also held as required.

Employees and volunteers

Crisis Aid employ five equivalents to full time members of staff and recruited another one part time employee. Crisis Aid is always indebted to its volunteers around the country who donate their precious time in the evenings and weekends to support our work. Our volunteers help organise events and fundraisers which have been integral to the charity's marketing to raise awareness of the work we do. All staff and volunteers performed their duties at Unit 21, Progress Park, Ribocon Way, Luton, Beds, LU4 9UR.

Related party

Crisis Aid has worked alongside charities in the United Kingdom including many mosques who all promote and financially support the work we do around the world. They have given us money for sadaqa and zakat to distribute on their behalf and we will continue to strengthen our collaboration with organisations that share the same charitable objectives as us.

Global Logistical Suppliers Limited (GLSL) is a 3rd party supplier to Crisis Aid which is its main customer in the United Kingdom. The director of GLSL is related to one of the charity trustees and another is a friend. None of the members of the Crisis Aid board or parties related to them has undertaken any transactions with GLSL or received any benefit from the charity in payment or kind. Board members received no honoraria or emoluments in the year.

Any work conducted by Crisis Aid with 3rd party suppliers is subject to a thorough vetting procedure and then approved as suppliers. These partners have a proven track record with extensive knowledge and local links in the areas they operate which gives the charity and donors the peace of mind that their donations are in good hands. All relationships between the charity and 3rd party suppliers are managed professionally, whereby all conflicts of interests are declared and procurement of services are done in a clear and transparent manner to avoid any misappropriation or fraud in the future.

Details of the transactions with related parties are disclosed in page 25.

Crisis Aid

Trustees' Annual Report *(continued)*

Year ended 31 May 2024

Risk management

Crisis Aid monitors and assesses all internal and external operating risks within the global humanitarian relief sector. There are many challenges and associated risks with operating inside countries that are classed as high risk areas. Once these risks are identified we take all the necessary measures to minimise the possibility of any harm to our charity reputation, staff, volunteers, international partners and to our beneficiaries.

Crisis Aid uses a number of tools including Reuters World Check, Companies House, Charity Commission records and specialist consultants to conduct due diligence and checks on all our 3rd party suppliers. We also have a number of operational risk assessments and policies which are designed to protect the charity and its assets and these are also reviewed regularly by the trustees and auditors.

The principle risks and their mitigation are as follows:

Financial risks: Loss of income in general and in cases like Covid 19. Mitigations: Implement financial planning and controls, monitoring and regular spending reviews, reserves policy. Regulatory and legal risks: Non-compliance of charity commission rules. Mitigation: Trustee training, subscribe to charity commission news updates, have internal and external audits. General Data Protection Regulation ("GDPR"): Data loss, non-compliance. Mitigations: Implement and follow GDPR policy. Regular staff training on GDPR. Fraud or error: Financial fraud, misappropriation. Mitigation: Strong governance, financial controls, internal checks and balances on staff, external review by auditors.

Crisis Aid

Trustees' Annual Report *(continued)*

Year ended 31 May 2024

Objectives and activities

Charity's Mission

- To support the victims of poverty and displacement around the world.
- Belief in equality, dignity and freedom for all, regardless of faith, colour or nationality.
- To apply our skills and experience at a time of crisis to all who are in need.
- To ensure our beneficiaries are always our highest priority

Charitable Activities

The activities carried out for the public benefit by the charity are categorised into the following:

- Emergency relief such as provision of food, shelter, clothing, and medical aid to victims of displacement and natural disasters.
- Provision of clean fresh water by constructing water wells with storage tankers and taps, shallow hand pumps and trucking water to needy areas.
- The sponsoring of orphans and orphanages.
- Dispatching of shipping containers loaded with food, clothes and blankets and other essential items to support the poor and needy.
- Supporting medical clinics especially for the treatment of women and children.
- Income generating projects to help break dependence on hand outs.

Public benefits

The trustees present their report with the financial statements of the Crisis Aid (the "Charity") for the year ended 31 May 2024. The Trustees have adopted the provision of Accounting and Reporting by Charities Statement of Recommended Practice (charity "SORP") applicable to charities preparing their accounts in accordance with the Financial Reporting Standard ("FRS") applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective from 1 January 2015).

Achievements and performance

Crisis Aid continued its life saving work this year benefitting over 1.4 million people in 26 different countries. Our work extended to some of the poorest countries in the world where we delivered emergency food rations, water projects, education and health support and assistance for vulnerable groups like widows and orphans.

Our work has benefitted the needy and vulnerable people across some of the poorest countries in the world. Our beneficiaries range from those displaced by conflict, famine and drought to those living in abject poverty.

Our donors contributed towards the construction of 146 water pumps, 16 water wells and sponsored the delivery of 499 water tankers providing access to clean drinking water in countries like Syria, Gaza, Yemen, Bangladesh, Indonesia, Pakistan, The Gambia, Benin, Cameroon and Togo.

Crisis Aid has also continued its support for local projects in the UK reaching the vulnerable in our own society. This includes supporting local food banks, women's shelters, providing winter clothing for children in local schools and sponsoring volunteer led sports clubs for disadvantaged youth.

Crisis Aid

Trustees' Annual Report *(continued)*

Year ended 31 May 2024

Financial review

This year through the kind support of our donors the charity was able to generate £1,491,466 (£1,520,287 in 2023) in funding for the year ended 31 May 2024 to help the charity support the poor and needy around the globe.

Reserve policy

1. Prudent level of reserves

Crisis Aid aims to have reserves of 50% of current annual expenditure. This will ensure business continuity in the event of any interruption or unforeseen circumstances. The reserves are kept in the charity bank accounts and are monitored closely.

2. Establishing and maintaining a prudent level of reserves.

In the event of reserves dipping below the target, the shortfall is met by direct fundraising and cost cutting measures. In addition, charity reserves are replenished each year by income from gift aided donations.

Amount of reserves held

£1,668,101 (2023: £1,752,141)

Details of fund materially

Both restricted and unrestricted funds are in surplus going in to 2024, and put the charity in a strong position especially when it comes to responding quickly when disaster strikes.

Going concern

The ongoing cost of living crisis and high inflation rates we do see challenges ahead that may impact donations. We are always looking at ways to grow donations and finding ways to bring down overheads.

Plans for future periods

Crisis Aid has increased its spend on fundraising activities including online marketing and advertising which has generated significant levels of income for the charity. It is a very cost-effective method of raising awareness and income for appeals. A breakdown of spending and income generated is outlined below:

	Fundraising	Income
2021	93,637	2,459,594
2022	70,388	1,697,587
2023	75,273	1,520,287
2024	120,564	1,491,466

Trustees' responsibilities statement

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

Crisis Aid

Trustees' Annual Report *(continued)*

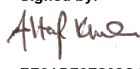
Year ended 31 May 2024

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

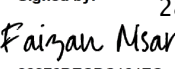
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees' annual report was approved on 24 March 2025 and signed on behalf of the board of trustees by:

Signed by: 28 March 2025

EE9ABF6E282C4F9...

Mr Khan - Chairman
Trustee

Signed by: 28 March 2025

38376DECDC164EC...

Mr Nisar - Trustee

Crisis Aid

Independent Auditor's Report to the Members of Crisis Aid

Year ended 31 May 2024

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 May 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Crisis Aid

Independent Auditor's Report to the Members of Crisis Aid *(continued)*

Year ended 31 May 2024

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Crisis Aid

Independent Auditor's Report to the Members of Crisis Aid *(continued)*

Year ended 31 May 2024

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through collusion.

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

Crisis Aid

Independent Auditor's Report to the Members of Crisis Aid *(continued)*

Year ended 31 May 2024

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Crisis Aid

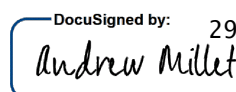
Independent Auditor's Report to the Members of Crisis Aid *(continued)*

Year ended 31 May 2024

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

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

 DocuSigned by: 29 March 2025
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Andrew Millet BA MBA FCA (Senior Statutory Auditor)
ICAEW

For and on behalf of
Millet Accountants Ltd
Chartered accountants & statutory auditor
Beyond Aldgate Tower
2 Leman Street
Aldgate
E1 8FA

31 March 2025

Crisis Aid

Statement of Financial Activities

Year ended 31 May 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	564,989	926,455	1,491,444	1,520,157
Investment income	5	22	–	22	130
Total income		<u>565,011</u>	<u>926,455</u>	<u>1,491,466</u>	<u>1,520,287</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	120,564	–	120,564	75,273
Expenditure on charitable activities	7,8	313,026	1,141,916	1,454,942	1,647,051
Total expenditure		<u>433,590</u>	<u>1,141,916</u>	<u>1,575,506</u>	<u>1,722,324</u>
Net expenditure and net movement in funds		<u>131,421</u>	<u>(215,461)</u>	<u>(84,040)</u>	<u>(202,037)</u>
Reconciliation of funds					
Total funds brought forward		1,675,171	76,970	1,752,141	1,954,178
Total funds carried forward		<u>1,806,592</u>	<u>(138,491)</u>	<u>1,668,101</u>	<u>1,752,141</u>

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

The notes on pages 15 to 25 form part of these financial statements.

Crisis Aid

Statement of Financial Position

31 May 2024

	Note	2024 £	2023 £
Fixed assets			
Intangible assets	13	13,070	16,280
Tangible fixed assets	14	184,271	188,672
		<u>197,341</u>	<u>204,952</u>
Current assets			
Debtors	15	10,737	11,903
Cash at bank and in hand		1,564,635	1,570,736
		<u>1,575,372</u>	<u>1,582,639</u>
Creditors: amounts falling due within one year	16	104,612	35,450
Net current assets		<u>1,470,760</u>	<u>1,547,189</u>
Total assets less current liabilities		<u>1,668,101</u>	<u>1,752,141</u>
Net assets		<u>1,668,101</u>	<u>1,752,141</u>
Funds of the charity			
Restricted funds		13,322	76,970
Unrestricted funds		1,654,779	1,675,171
Total charity funds	17	<u>1,668,101</u>	<u>1,752,141</u>

These financial statements were approved by the board of trustees and authorised for issue on 31 March 2025, and are signed on behalf of the board by:

Signed by: 28 March 2025

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Mr Khan - Chairman
Trustee

The notes on pages 15 to 25 form part of these financial statements.

Crisis Aid

Statement of Cash Flows

Year ended 31 May 2024

	2024 £	2023 £
Cash flows from operating activities		
Net expenditure	(84,040)	(202,037)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	4,401	516
Amortisation of intangible assets	3,210	3,211
Other interest receivable and similar income	(22)	(130)
Accrued expenses	2,113	31,453
<i>Changes in:</i>		
Trade and other debtors	1,166	(3,210)
Trade and other creditors	67,050	(79,002)
Cash generated from operations	(6,123)	(249,199)
Interest received	22	130
Net cash used in operating activities	<u>(6,101)</u>	<u>(249,069)</u>
Cash flows from investing activities		
Purchase of tangible assets	—	(188,157)
Net cash used in investing activities	<u>—</u>	<u>(188,157)</u>
Net decrease in cash and cash equivalents	(6,101)	(437,226)
Cash and cash equivalents at beginning of year	<u>1,570,736</u>	<u>2,007,961</u>
Cash and cash equivalents at end of year	<u><u>1,564,635</u></u>	<u><u>1,570,735</u></u>

The notes on pages 15 to 25 form part of these financial statements.

Crisis Aid

Notes to the Financial Statements

Year ended 31 May 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Unit 21 Progress Park, Ribocon Way, Luton, Bedfordshire, LU4 9UR.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Following the assessment of the Crisis Aid's financial position of the operational consequences and ramifications of the Covid-19 pandemic and of its ability to meet its obligations as and when they fall due, the Trustees have a reasonable expectation that the Charity will be able to continue to operate for at least the next 12 months from the signing of these financial statements. Therefore, the financial statements have been prepared on a going concern basis.

Judgements and key sources of estimation uncertainty

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

Foreign currencies

Amount of exchange differences recognised in net income/expenditure during the period, except for those arising on financial instruments measured at fair value through net income/expenditure.

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

3. Accounting policies *(continued)*

Fund accounting

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

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

Incoming resources

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

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

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

3. Accounting policies *(continued)*

Resources expended

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

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

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

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Software - 10% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

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

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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

Depreciation

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

Plant and machinery	- 50% straight line
Fixtures and fittings	- 25% straight line
Motor vehicles	- 25% straight line
Equipment	- 25% straight line

Impairment of fixed assets

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

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

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

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	259,825	926,455	1,186,280
Gifts			
Gifts	305,164	—	305,164
	<u>564,989</u>	<u>926,455</u>	<u>1,491,444</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	289,985	979,946	1,269,930
Gifts			
Gifts	250,227	—	250,227
	<u>540,212</u>	<u>979,946</u>	<u>1,520,157</u>

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

5. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>22</u>	<u>22</u>	<u>130</u>	<u>130</u>

6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Donations	<u>120,564</u>	<u>120,564</u>	<u>75,273</u>	<u>75,273</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct charitable activity	6,379	1,141,916	1,148,296
Support costs	<u>306,647</u>	<u>—</u>	<u>306,646</u>
	<u>313,026</u>	<u>1,141,916</u>	<u>1,454,942</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct charitable activity	310	1,362,651	1,362,960
Support costs	<u>284,091</u>	<u>—</u>	<u>284,091</u>
	<u>284,401</u>	<u>1,362,651</u>	<u>1,647,051</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Activity	1,148,296	—	1,148,296	1,362,960
Governance costs	<u>—</u>	<u>306,646</u>	<u>306,646</u>	<u>284,091</u>
	<u>1,148,296</u>	<u>306,646</u>	<u>1,454,942</u>	<u>1,647,051</u>

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Amortisation of intangible assets	3,210	3,211
Depreciation of tangible fixed assets	4,401	516
Foreign exchange differences	<u>214</u>	<u>317</u>

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

10. Auditors remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	<u>12,000</u>	<u>12,000</u>

11. Staff costs

The average head count of employees during the year was 5 (2023: 8).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

12. Trustee remuneration and expenses

During the reporting period, all trustees of the charity received remuneration for services rendered on behalf of the organisation. It is important to note that the remuneration received by each trustee was as follows:

	2024	2023
Mr Khan -		£1,500
Dr Islam -		£2,642
Mr Nisar -	£15,607	£21,015
Total		£25,157

The following trustees' have been reimbursed for expenses during the period: (2023: £ Nil)

Mr Nisar - £ 1,081 - These costs are within fundraising costs

Mr Khan - £100 - These costs are within fundraising costs

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

13. Intangible assets

	Intangible asset [CRM software] £
Cost	
At 1 June 2023 and 31 May 2024	32,104
Amortisation	
At 1 June 2023	15,824
Charge for the year	3,210
At 31 May 2024	19,034
Carrying amount	
At 31 May 2024	13,070
At 31 May 2023	16,280

14. Tangible fixed assets

	Long leasehold property £	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost					
At 1 June 2023 and 31 May 2024	172,612	2,750	25,941	10,161	211,464
Depreciation					
At 1 June 2023	–	2,750	9,881	10,161	22,792
Charge for the year	–	–	4,401	–	4,401
At 31 May 2024	–	2,750	14,282	10,161	27,193
Carrying amount					
At 31 May 2024	172,612	–	11,659	–	184,271
At 31 May 2023	172,612	–	16,060	–	188,672

15. Debtors

	2024 £	2023 £
Trade debtors	10,737	11,903

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	71,047	337
Accruals and deferred income	33,566	31,453
Social security and other taxes	—	3,660
	<u>104,612</u>	<u>35,450</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 June 2023	Income	Expenditure	Transfers	At 31 May 2024
	£	£	£	£	£
General funds	<u>1,675,171</u>	<u>565,011</u>	<u>(433,590)</u>	<u>(151,813)</u>	<u>1,654,779</u>

	At 1 June 2022	Income	Expenditure	Transfers	At 31 May 2023
	£	£	£	£	£
General funds	<u>1,494,503</u>	<u>540,342</u>	<u>(359,674)</u>	<u>—</u>	<u>1,675,171</u>

Restricted funds

	At 1 June 2023	Income	Expenditure	Transfers	At 31 May 2024
	£	£	£	£	£
Restricted Fund	<u>76,970</u>	<u>926,455</u>	<u>(1,141,916)</u>	<u>151,813</u>	<u>13,322</u>

	At 1 June 2022	Income	Expenditure	Transfers	At 31 May 2023
	£	£	£	£	£
Restricted Fund	<u>459,675</u>	<u>979,946</u>	<u>(1,362,651)</u>	<u>—</u>	<u>76,970</u>

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

18. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Intangible assets	13,070	13,070
Tangible fixed assets	184,270	184,270
Current assets	1,575,372	1,575,372
Creditors less than 1 year	(104,611)	(104,611)
Net assets	1,668,101	1,668,101

	Unrestricted Funds £	Total Funds 2023 £
Intangible assets	16,280	16,280
Tangible fixed assets	188,672	188,672
Current assets	1,582,639	1,582,639
Creditors less than 1 year	(35,450)	(35,450)
Net assets	1,752,141	1,752,141

19. Subsidiaries

Crisis Aid Limited (Company Number: 14278519) a Private company limited by guarantee without share capital was officially registered with the Registrar of Companies for England and Wales on the 5th August 2022. The organisation's registered office is located at 72 Cardigan Street, Luton, Bedfordshire, LU1 1RR.

Crisis Aid Limited is currently dormant, with no operational or financial activities undertaken. It plans to pursue charitable endeavours in the near future.

20. Analysis of changes in net debt

	At 1 Jun 2023 £	Cash flows £	At 31 May 2024 £
Cash at bank and in hand	1,570,736	(6,101)	1,564,635

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

21. Related parties

During the reporting period, the following companies, related to the trustees or the management of the charity, were hired to distribute the grants on behalf of Crisis Aid. The costs associated with these services amounted to:

	2024	2023
	£	£
Grants distributed by United Herts Ltd	32,260	68,282
Grants distributed by Global Logistics Suppliers Ltd	<u>56,300</u>	<u>110,055</u>
	88,560	178,337

The Charity also traded with FZN Group Ltd (11080096) which is owned by one of the trustees', Faizan Nisar. During the course of the year, the total amount of these transactions amounted to:

	2024	2023
	£	£
FZN Group Ltd	16,688	20,420

Apart from the above, we, the trustees have not come across any other 'Related Party Disclosure' failure and all that has been identified including internal fraud & errors has been reported to the Charity Commission and the current auditor

Accounts

Crisis Aid
Financial Statements
31 May 2023

MILLET ACCOUNTANTS LTD

Chartered accountants & statutory auditor
Beyond Aldgate Tower
2 Lemn Street
Aldgate
E1 8FA

Crisis Aid**Financial Statements****Year ended 31 May 2023**

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Crisis Aid

Trustees' Annual Report

Year ended 31 May 2023

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

Reference and administrative details

Registered charity name	Crisis Aid
Charity registration number	1157507
Principal office	Unit 21 Progress Park Ribocon Way Luton Bedfordshire LU4 9UR

The trustees

Mr Khan - Chairman
Dr Islam
Mr Nisar

Auditor

Millet Accountants Ltd
Chartered accountants & statutory auditors
Beyond Aldgate Tower
2 Leman Street
Aldgate
E1 8FA

Crisis Aid

Trustees' Annual Report *(continued)*

Year ended 31 May 2023

Structure, governance and management

Governing documents

The Crisis Aid is a Trust and is governed by its Trust Deed dated 24 Jan 2014. The Board of Trustees of the charity is responsible for the overall operations of the charity.

Structure of the organisation

Crisis Aid's trustees are responsible for ensuring that the charity is compliant with its legal duties and is fulfilling its charitable objectives. The trustees monitor all aspects of strategic and business operations and meet regularly to review and evaluate performance. The trustees keep up to date with changes in the law and developments in the operational environment through regular training and learning. This has enabled the charity to grow this year and increase its income and beneficiaries around the world.

Appoint of Trustees

New trustees are appointed by a resolution of the trustees passed at a special meeting called under clause 15 of the Trust deed. Normally trustees are people who already have an existing involvement with, and knowledge of, the charity. Induction meetings for new trustees are held prior to their first Board meeting. The Board of Trustees meets every quarter. Other ad hoc meetings and telephone conferences involving either the whole Board or selected members of the Board are also held as required.

Employees and volunteers

Crisis Aid employ five equivalents to full time members of staff and recruited another one part time employee. Crisis Aid is always indebted to its volunteers around the country who donate their precious time in the evenings and weekends to support our work. Our volunteers help organise events and fundraisers which have been integral to the charity's marketing to raise awareness of the work we do. All staff and volunteers performed their duties at Unit 21, Progress Park, Ribocoon Way, Luton, Beds, LU4 9UR.

Related party

Crisis Aid has worked alongside charities in the United Kingdom including many mosques who all promote and financially support the work we do around the world. They have given us money for sadaqa and zakat to distribute on their behalf and we will continue to strengthen our collaboration with organisations that share the same charitable objectives as us.

Global Logistical Suppliers Limited (GLSL) is a 3rd party supplier to Crisis Aid which is its main customer in the United Kingdom. The director of GLSL is related to one of the charity trustees and another is a friend. None of the members of the Crisis Aid board or parties related to them has undertaken any transactions with GLSL or received any benefit from the charity in payment or kind. Board members received no honoraria or emoluments in the year.

Any work conducted by Crisis Aid with 3rd party suppliers is subject to a thorough vetting procedure and then approved as suppliers. These partners have a proven track record with extensive knowledge and local links in the areas they operate which gives the charity and donors the peace of mind that their donations are in good hands. All relationships between the charity and 3rd party suppliers are managed professionally, whereby all conflicts of interests are declared and procurement of services are done in a clear and transparent manner to avoid any misappropriation or fraud in the future.

Details of the transactions with related parties are disclosed in page 25.

Crisis Aid

Trustees' Annual Report *(continued)*

Year ended 31 May 2023

Risk management

Crisis Aid monitors and assesses all internal and external operating risks within the global humanitarian relief sector. There are many challenges and associated risks with operating inside countries that are classed as high risk areas. Once these risks are identified we take all the necessary measures to minimise the possibility of any harm to our charity reputation, staff, volunteers, international partners and to our beneficiaries.

Crisis Aid uses a number of tools including Reuters World Check, Companies House, Charity Commission records and specialist consultants to conduct due diligence and checks on all our 3rd party suppliers. We also have a number of operational risk assessments and policies which are designed to protect the charity and its assets and these are also reviewed regularly by the trustees and auditors.

The principle risks and their mitigation are as follows:

Financial risks: Loss of income in general and in cases like Covid 19. Mitigations: Implement financial planning and controls, monitoring and regular spending reviews, reserves policy. Regulatory and legal risks: Non-compliance of charity commission rules. Mitigation: Trustee training, subscribe to charity commission news updates, have internal and external audits. General Data Protection Regulation ("GDPR"): Data loss, non-compliance. Mitigations: Implement and follow GDPR policy. Regular staff training on GDPR. Fraud or error: Financial fraud, misappropriation. Mitigation: Strong governance, financial controls, internal checks and balances on staff, external review by auditors.

Crisis Aid

Trustees' Annual Report *(continued)*

Year ended 31 May 2023

Objectives and activities

Charity's Mission

Crisis Aid's ultimate purpose is to make a lasting, positive impact on the lives of those who face adversity and to become a major player in the market for global aid.

Guided by the teachings of Islam, we believe that every individual, regardless of their circumstances, deserves dignity, respect, and an opportunity for a better life. We believe that we can alleviate suffering, cultivate hope, and facilitate change in the world. We stand firm in our mission to address pressing social issues, from poverty and hunger to healthcare and education, in a manner that promotes social justice, equity, and acceptance.

Charitable Activities

The activities carried out for the public benefit by the charity are categorised into the following:

- Emergency relief such as provision of food, shelter, clothing, and medical aid to victims of displacement and natural disasters.
- Provision of clean fresh water by constructing water wells with storage tankers and taps, shallow hand pumps and trucking water to needy areas.
- The sponsoring of orphans and orphanages.
- Dispatching of shipping containers loaded with food, clothes and blankets and other essential items to support the poor and needy.
- Supporting medical clinics especially for the treatment of women and children.
- Income generating projects to help break dependence on hand outs.

Public benefits

The trustees present their report with the financial statements of the Crisis Aid (the "Charity") for the year ended 31 May 2023. The Trustees have adopted the provision of Accounting and Reporting by Charities Statement of Recommended Practice (charity "SORP") applicable to charities preparing their accounts in accordance with the Financial Reporting Standard ("FRS") applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective from 1 January 2015).

Achievements and performance

Crisis Aid continued its life saving work this year benefitting over 3.0 million people in 27 different countries. Our work extended to some of the poorest countries in the world where we delivered emergency food rations, water projects, education and health support and assistance for vulnerable groups like widows and orphans.

Our work has benefitted millions of needy and vulnerable people across some of the poorest countries in the world. Our beneficiaries range from those displaced by conflict, famine and drought to those living in abject poverty.

Crisis Aid has also continued its support for local projects in the UK reaching the vulnerable in our own society. This includes supporting local food banks, women's shelters, providing winter clothing for children in local schools and distributing food to the poor and needy.

Crisis Aid

Trustees' Annual Report *(continued)*

Year ended 31 May 2023

Financial review

This year through the kind support of our donors the charity was able to generate £1,520,287 (£1,697,587 in 2022) in funding for the year ended 31 May 2023 to help the charity support the poor and needy around the globe.

Reserve policy

1. Prudent level of reserves

Crisis Aid aims to have reserves of 50% of current annual expenditure. This will ensure business continuity in the event of any interruption or unforeseen circumstances. The reserves are kept in the charity bank accounts and are monitored closely.

2. Establishing and maintaining a prudent level of reserves.

In the event of reserves dipping below the target, the shortfall is met by direct fundraising and cost cutting measures. In addition, charity reserves are replenished each year by income from gift aided donations.

Amount of reserves held

£1,752,141 (2022: £1,954,178)

Details of fund materially

Both restricted and unrestricted funds are in surplus going in to 2023, and put the charity in a strong position especially when it comes to responding quickly when disaster strikes.

Going concern

The ongoing cost of living crisis and high inflation rates we do see challenges ahead that may impact donations. We are always looking at ways to grow donations and finding ways to bring down overheads.

Plans for future periods

Crisis Aid has increased its spend on fundraising activities including online marketing and advertising which has generated significant levels of income for the charity. It is a very cost-effective method of raising awareness and income for appeals. A breakdown of spending and income generated is outlined below:

	Fundraising	Income
2021	93,637	2,459,594
2022	70,388	1,697,587
2023	75,273	1,153,132

Trustees' responsibilities statement

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

Crisis Aid

Trustees' Annual Report *(continued)*

Year ended 31 May 2023

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees' annual report was approved on 26 March 2024 and signed on behalf of the board of trustees by:



Mr Khan - Chairman
Trustee

Crisis Aid

Independent Auditor's Report to the Members of Crisis Aid

Year ended 31 May 2023

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 May 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Crisis Aid

Independent Auditor's Report to the Members of Crisis Aid *(continued)*

Year ended 31 May 2023

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Crisis Aid

Independent Auditor's Report to the Members of Crisis Aid *(continued)*

Year ended 31 May 2023

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditors-responsibilities. This description forms part of our auditor's report.

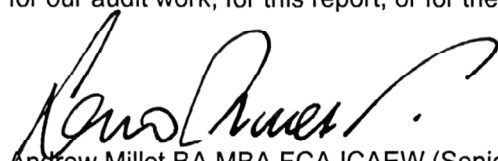
Crisis Aid

Independent Auditor's Report to the Members of Crisis Aid *(continued)*

Year ended 31 May 2023

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Millet BA MBA FCA ICAEW (Senior Statutory Auditor)

For and on behalf of
Millet Accountants Ltd
Chartered accountants & statutory auditors
Beyond Aldgate Tower
2 Leman Street
Aldgate
E1 8FA

26 March 2024

Crisis Aid**Statement of Financial Activities****Year ended 31 May 2023**

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	540,212	979,946	1,520,157	1,697,317
Investment income	5	130	—	130	270
Total income		<u>540,342</u>	<u>979,946</u>	<u>1,520,287</u>	<u>1,697,587</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	75,273	—	75,273	70,388
Expenditure on charitable activities	7,8	284,401	1,362,651	1,647,051	1,924,801
Total expenditure		<u>359,674</u>	<u>1,362,651</u>	<u>1,722,324</u>	<u>1,995,189</u>
Net expenditure and net movement in funds		<u>180,668</u>	<u>(382,705)</u>	<u>(202,037)</u>	<u>(297,602)</u>
Reconciliation of funds					
Total funds brought forward		1,494,503	459,675	1,954,178	2,251,779
Total funds carried forward		<u>1,675,171</u>	<u>76,970</u>	<u>1,752,141</u>	<u>1,954,178</u>

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

The notes on pages 15 to 25 form part of these financial statements.

Crisis Aid**Statement of Financial Position****31 May 2023**

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	14	16,280	19,491
Tangible fixed assets	15	188,672	1,031
		<u>204,952</u>	<u>20,522</u>
Current assets			
Debtors	16	11,903	8,693
Cash at bank and in hand		1,570,736	2,007,961
		<u>1,582,639</u>	<u>2,016,654</u>
Creditors: amounts falling due within one year	17	35,450	82,999
Net current assets		<u>1,547,189</u>	<u>1,933,655</u>
Total assets less current liabilities		<u>1,752,141</u>	<u>1,954,177</u>
Net assets		<u>1,752,141</u>	<u>1,954,177</u>
Funds of the charity			
Restricted funds		76,970	459,675
Unrestricted funds		1,675,171	1,494,503
Total charity funds	18	<u>1,752,141</u>	<u>1,954,178</u>

These financial statements were approved by the board of trustees and authorised for issue on 26 March 2024, and are signed on behalf of the board by:



Mr Khan - Chairman
Trustee

The notes on pages 15 to 25 form part of these financial statements.

Crisis Aid**Statement of Cash Flows****Year ended 31 May 2023**

	2023	2022
	£	£
Cash flows from operating activities		
Net expenditure	(202,037)	(297,602)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	516	2,178
Amortisation of intangible assets	3,211	3,210
Other interest receivable and similar income	(130)	(270)
Accrued expenses	31,453	—
<i>Changes in:</i>		
Trade and other debtors	(3,210)	33,995
Trade and other creditors	(79,002)	29,544
Cash generated from operations	(249,199)	(228,945)
Interest received	130	270
Net cash used in operating activities	(249,069)	(228,675)
Cash flows from investing activities		
Purchase of tangible assets	(188,157)	—
Net cash used in investing activities	(188,157)	—
Net decrease in cash and cash equivalents	(437,226)	(228,675)
Cash and cash equivalents at beginning of year	<u>2,007,961</u>	<u>2,236,636</u>
Cash and cash equivalents at end of year	<u><u>1,570,735</u></u>	<u><u>2,007,961</u></u>

The notes on pages 15 to 25 form part of these financial statements.

Crisis Aid

Notes to the Financial Statements

Year ended 31 May 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Unit 21 Progress Park, Ribocon Way, Luton, Bedfordshire, LU4 9UR.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Following the assessment of the Crisis Aid's financial position of the operational consequences and ramifications of the Covid-19 pandemic and of its ability to meet its obligations as and when they fall due, the Trustees have a reasonable expectation that the Charity will be able to continue to operate for at least the next 12 months from the signing of these financial statements. Therefore, the financial statements have been prepared on a going concern basis.

Judgements and key sources of estimation uncertainty

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

Foreign currencies

Amount of exchange differences recognised in net income/expenditure during the period, except for those arising on financial instruments measured at fair value through net income/expenditure.

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2023

3. Accounting policies *(continued)*

Fund accounting

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

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

Incoming resources

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

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

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2023

3. Accounting policies *(continued)*

Resources expended

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

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

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

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Software	-	10% straight line
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If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

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

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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

Depreciation

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

Long leasehold property	-	not depreciated
Plant and machinery	-	50% straight line
Fixtures and fittings	-	25% straight line
Motor vehicles	-	25% straight line
Equipment	-	25% straight line

Impairment of fixed assets

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

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

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

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Crisis Aid**Notes to the Financial Statements** *(continued)***Year ended 31 May 2023****3. Accounting policies** *(continued)***Financial instruments** *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	289,985	979,946	1,269,930
Gifts			
Gifts	250,227	—	250,227
Grants			
Grants receivable	—	—	—
	<u>540,212</u>	<u>979,946</u>	<u>1,520,157</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	310,615	1,153,132	1,463,747

Crisis Aid**Notes to the Financial Statements** *(continued)***Year ended 31 May 2023****4. Donations and legacies** *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Gifts			
Gifts	230,322	—	230,322
Grants			
Grants receivable	3,248	—	3,248
	<u>544,185</u>	<u>1,153,132</u>	<u>1,697,317</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>130</u>	<u>130</u>	<u>270</u>	<u>270</u>

6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	<u>75,273</u>	<u>75,273</u>	<u>70,388</u>	<u>70,388</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct charitable activity	310	1,362,651	1,362,960
Support costs	<u>284,091</u>	<u>—</u>	<u>284,091</u>
	<u>284,401</u>	<u>1,362,651</u>	<u>1,647,051</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Direct charitable activity	18,055	1,604,094	1,622,149
Support costs	<u>295,851</u>	<u>6,800</u>	<u>302,652</u>
	<u>313,906</u>	<u>1,610,894</u>	<u>1,924,801</u>

Crisis Aid**Notes to the Financial Statements** *(continued)***Year ended 31 May 2023****8. Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Direct charitable activity	1,362,960	–	1,362,960	1,622,149
Governance costs	–	284,091	284,091	302,652
	<u>1,362,960</u>	<u>284,091</u>	<u>1,647,051</u>	<u>1,924,801</u>

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Amortisation of intangible assets	3,211	3,210
Depreciation of tangible fixed assets	516	2,178
Foreign exchange differences	<u>317</u>	<u>758</u>

10. Auditors remuneration

	2023 £	2022 £
Fees payable for the audit of the financial statements	<u>12,000</u>	<u>9,600</u>

11. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>8,250</u>	<u>8,250</u>

12. Staff costs

The average head count of employees during the year was 8 (2022: 6).

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

Crisis Aid**Notes to the Financial Statements** *(continued)***Year ended 31 May 2023**

13. Trustee remuneration and expenses

During the reporting period, all trustees of the charity received remuneration for services rendered on behalf of the organisation. It is important to note that the remuneration received by each trustee was as follows: (2022: £ Nil).

Mr Khan -	£1,500
Dr Islam -	£2,642.40
Mr Nisar -	£21,015.11
Total	£25,157.51

There were no trustees' expenses paid for the period ended 31st May 2023 (2022: £ Nil)

14. Intangible assets

	Intangible asset [CRM software] £
Cost	
At 1 June 2022 and 31 May 2023	<u>32,104</u>
Amortisation	
At 1 June 2022	12,613
Charge for the year	<u>3,211</u>
At 31 May 2023	<u>15,824</u>
Carrying amount	
At 31 May 2023	<u>16,280</u>
At 31 May 2022	<u>19,491</u>

Crisis Aid**Notes to the Financial Statements** *(continued)***Year ended 31 May 2023****15. Tangible fixed assets**

	Long leasehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost						
At 1 Jun 2022	–	2,750	10,396	5,250	10,161	28,557
Additions	172,612	–	15,545	–	–	188,157
Disposals	–	–	–	(5,250)	–	(5,250)
At 31 May 2023	<u>172,612</u>	<u>2,750</u>	<u>25,941</u>	<u>–</u>	<u>10,161</u>	<u>211,464</u>
Depreciation						
At 1 Jun 2022	–	2,750	9,365	5,250	10,161	27,526
Charge for the year	–	–	516	–	–	516
Disposals	–	–	–	(5,250)	–	(5,250)
At 31 May 2023	<u>–</u>	<u>2,750</u>	<u>9,881</u>	<u>–</u>	<u>10,161</u>	<u>22,792</u>
Carrying amount						
At 31 May 2023	<u>172,612</u>	<u>–</u>	<u>16,060</u>	<u>–</u>	<u>–</u>	<u>188,672</u>
At 31 May 2022	<u>–</u>	<u>–</u>	<u>1,031</u>	<u>–</u>	<u>–</u>	<u>1,031</u>

16. Debtors

	2023 £	2022 £
Trade debtors	<u>11,903</u>	<u>8,693</u>

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	337	36,552
Accruals and deferred income	31,453	–
Social security and other taxes	3,660	1,147
Other creditors	–	45,300
	<u>35,450</u>	<u>82,999</u>

Crisis Aid**Notes to the Financial Statements** *(continued)***Year ended 31 May 2023****18. Analysis of charitable funds****Unrestricted funds**

	At 1 June 2022	Income	Expenditure	At 31 May 2023
	£	£	£	£
General funds	<u>1,494,503</u>	<u>540,342</u>	<u>(359,674)</u>	<u>1,675,171</u>

	At 1 June 2021	Income	Expenditure	At 31 May 2022
	£	£	£	£
General funds	<u>1,334,342</u>	<u>544,455</u>	<u>(384,294)</u>	<u>1,494,503</u>

Restricted funds

	At 1 June 2022	Income	Expenditure	At 31 May 2023
	£	£	£	£
Restricted Fund	<u>459,675</u>	<u>979,946</u>	<u>(1,362,651)</u>	<u>76,970</u>

	At 1 June 2021	Income	Expenditure	At 31 May 2022
	£	£	£	£
Restricted Fund	<u>917,437</u>	<u>1,153,132</u>	<u>(1,610,894)</u>	<u>459,675</u>

19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Intangible assets	16,280	16,280
Tangible fixed assets	188,672	188,672
Current assets	1,582,639	1,582,639
Creditors less than 1 year	<u>(35,450)</u>	<u>(35,450)</u>
Net assets	<u>1,752,141</u>	<u>1,752,141</u>

	Unrestricted Funds £	Total Funds 2022 £
Intangible assets	19,491	19,491
Tangible fixed assets	1,031	1,031
Current assets	2,016,654	2,016,654
Creditors less than 1 year	<u>(82,999)</u>	<u>(82,999)</u>
Net assets	<u>1,954,177</u>	<u>1,954,177</u>

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2023

20. Subsidiaries

Crisis Aid Limited (Company Number: 14278519) a Private company limited by guarantee without share capital was officially registered with the Registrar of Companies for England and Wales on the 5th August 2022. The organisation's registered office is located at 72 Cardigan Street, Luton, Bedfordshire, LU1 1RR.

Crisis Aid Limited is currently dormant, with no operational or financial activities undertaken. It plans to pursue charitable endeavours in the near future.

21. Analysis of changes in net debt

	At 1 Jun 2022	Cash flows	At 31 May 2023
	£	£	£
Cash at bank and in hand	<u>2,007,961</u>	<u>(437,225)</u>	<u>1,570,736</u>

22. Related parties

During the reporting period, the following companies, related to the trustees or the management of the charity, were hired to distribute the grants on behalf of Crisis Aid. The costs associated with these services amounted to:

	2023	2022
	£	£
Grants distributed by United Herts	62,282	0
Grants distributed by Global Logistics Suppliers Ltd	110,055	105,416
	<u>178,337</u>	<u>105,416</u>

The Charity also traded with FZN Group Ltd (11080096) which is owned by one of the trustees', Faizan Nisar. During the course of the year, the total amount of these transactions amounted to:

	2023	2022
	£	£
FZN Group Ltd	20,420	7,777

Apart from the above, we, the trustees have not come across any other 'Related Party Disclosure' failure and all that has been identified including internal fraud & errors has been reported to the Charity Commission and the current auditors.

Crisis Aid

Management Information

Year ended 31 May 2023

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

Crisis Aid

Detailed Statement of Financial Activities

Year ended 31 May 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	1,269,930	1,463,747
Gifts	250,227	230,322
Grants receivable	—	3,248
	<u>1,520,157</u>	<u>1,697,317</u>
Investment income		
Bank interest receivable	130	270
	<u>130</u>	<u>270</u>
Total income	<u>1,520,287</u>	<u>1,697,587</u>
Expenditure		
Costs of raising donations and legacies		
Fundraising costs	75,273	70,388
	<u>75,273</u>	<u>70,388</u>
Expenditure on charitable activities		
Direct charitable activities	1,362,960	1,622,149
Wages and salaries	146,489	159,106
Rent and rates	11,741	20,053
Light and heat	2,304	2,493
Insurance	3,140	2,787
Legal and professional fees	57,765	46,956
Telephone	2,452	1,127
Other office costs	9,031	10,061
Amortisation	3,210	3,210
Depreciation	515	2,178
Foreign exchange gain/loss	317	758
Sundry expenses	5,333	2,402
Website and IT	9,732	10,739
Bank charges	1,735	2,788
Merchant fees	30,327	37,994
	<u>1,647,051</u>	<u>1,924,801</u>
Total expenditure	<u>1,722,324</u>	<u>1,995,189</u>
Net expenditure	<u>(202,037)</u>	<u>(297,602)</u>

Crisis Aid**Notes to the Detailed Statement of Financial Activities****Year ended 31 May 2023**

	2023	2022
	£	£
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Donations - fundraising costs	75,273	70,388
	<u>75,273</u>	<u>70,388</u>
Costs of raising donations and legacies	<u>75,273</u>	<u>70,388</u>
Expenditure on charitable activities		
Activity		
Activities undertaken directly		
Direct charitable activities	1,362,960	1,622,149
Governance costs		
Governance costs - wages/salaries	146,489	159,106
Governance costs - rent & rates	11,741	20,053
Governance costs - light & heat	2,304	2,493
Governance costs - insurance	3,140	2,787
Governance costs - accountancy fees	10,195	16,147
Governance costs - audit fees	15,062	9,600
Governance costs - legal and other professional fees	32,508	21,209
Governance costs - telephone	2,452	1,127
Governance costs - other office costs	9,031	10,061
Governance costs - amortisation	3,210	3,210
Governance costs - depreciation	515	2,178
Governance costs - foreign exchange gain/loss	317	758
Governance costs - sundry expenses	5,333	2,402
Governance costs - website and IT	9,732	10,739
Governance costs - bank charges	1,735	2,788
Governance costs - merchant fees	30,327	37,994
	<u>284,091</u>	<u>302,652</u>
Expenditure on charitable activities	<u>1,647,051</u>	<u>1,924,801</u>

Accounts

Crisis Aid

Financial Statements

31 May 2022

MILLS HENDY AUDIT LTD TRADING AS RISE AUDIT

Chartered accountants & statutory auditor

Unit 2, Beverley Court

26 Elmtree Road

Teddington, Middlesex

TW11 8ST

Crisis Aid

Financial Statements

Year ended 31 May 2022

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Crisis Aid

Trustees' Annual Report

Year ended 31 May 2022

The trustees present their report and the financial statements of the charity for the year ended 31 May 2022.

Reference and administrative details

Registered charity name	Crisis Aid
Charity registration number	1157507
Principal office	Unit 21 Progress Park Ribocon Way Luton Bedfordshire LU4 9UR

The trustees

Mr Khan - Chairman
Dr Islam
Mr Nisar

Auditor

Mills Hendy Audit Ltd Trading as Rise Audit
Chartered accountants & statutory auditor
Unit 2, Beverley Court
26 Elmtree Road
Teddington, Middlesex
TW11 8ST

Crisis Aid

Trustees' Annual Report *(continued)*

Year ended 31 May 2022

Structure, governance and management

Governing documents

The Crisis Aid is a Trust and is governed by its Trust Deed dated 24 Jan 2014. The Board of Trustees of the charity is responsible for the overall operations of the charity.

Structure of the organisation

Crisis Aid's trustees are responsible for ensuring that the charity is compliant with its legal duties and is fulfilling its charitable objectives. The trustees monitor all aspects of strategic and business operations and meet regularly to review and evaluate performance. The trustees keep up to date with changes in the law and developments in the operational environment through regular training and learning. This has enabled the charity to grow this year and increase its income and beneficiaries around the world.

Appoint of Trustees

New trustees are appointed by a resolution of the trustees passed at a special meeting called under clause 15 of the Trust deed. Normally trustees are people who already have an existing involvement with, and knowledge of, the charity. Induction meetings for new trustees are held prior to their first Board meeting. The Board of Trustees meets every quarter. Other ad hoc meetings and telephone conferences involving either the whole Board or selected members of the Board are also held as required.

Employees and volunteers

Crisis Aid employ five equivalents to full time members of staff and recruited another one part time employee. Crisis Aid is always indebted to its volunteers around the country who donate their precious time in the evenings and weekends to support our work. Our volunteers help organise events and fundraisers which have been integral to the charity's marketing to raise awareness of the work we do. All staff and volunteers performed their duties at Unit 21, Progress Park, Ribocon Way, Luton, Beds, LU4 9UR.

Related party

Crisis Aid has worked alongside charities in the United Kingdom including many mosques who all promote and financially support the work we do around the world. They have given us money for sadaqa and zakat to distribute on their behalf and we will continue to strengthen our collaboration with organisations that share the same charitable objectives as us.

Global Logistical Suppliers Limited (GLSL) is a 3rd party supplier to Crisis Aid which is its main customer in the United Kingdom. The director of GLSL is related to one of the charity trustees and another is a friend. None of the members of the Crisis Aid board or parties related to them has undertaken any transactions with GLSL or received any benefit from the charity in payment or kind. Board members received no honoraria or emoluments in the year.

Any work conducted by Crisis Aid with 3rd party suppliers is subject to a thorough vetting procedure and then approved as suppliers. These partners have a proven track record with extensive knowledge and local links in the areas they operate which gives the charity and donors the peace of mind that their donations are in good hands. All relationships between the charity and 3rd party suppliers are managed professionally, whereby all conflicts of interests are declared and procurement of services are done in a clear and transparent manner to avoid any misappropriation or fraud in the future.

Details of the transactions with related parties are disclosed in page 26.

Risk management

Crisis Aid monitors and assesses all internal and external operating risks within the global humanitarian relief sector. There are many challenges and associated risks with operating inside

Crisis Aid

Trustees' Annual Report *(continued)*

Year ended 31 May 2022

countries that are classed as high risk areas. Once these risks are identified we take all the necessary measures to minimise the possibility of any harm to our charity reputation, staff, volunteers, international partners and to our beneficiaries.

Crisis Aid uses a number of tools including Reuters World Check, Companies House, Charity Commission records and specialist consultants to conduct due diligence and checks on all our 3rd party suppliers. We also have a number of operational risk assessments and policies which are designed to protect the charity and its assets and these are also reviewed regularly by the trustees and auditors.

The principle risks and their mitigation are as follows:

Financial risks: Loss of income in general and in cases like Covid 19. Mitigations: Implement financial planning and controls, monitoring and regular spending reviews, reserves policy. Regulatory and legal

risks: Non-compliance of charity commission rules. Mitigation: Trustee training, subscribe to charity commission news updates, have internal and external audits. General Data Protection Regulation ("GDPR"): Data loss, non-compliance. Mitigations: Implement and follow GDPR policy. Regular staff training on GDPR. Fraud or error: Financial fraud, misappropriation. Mitigation: Strong governance, financial controls, internal checks and balances on staff, external review by auditors.

Objectives and activities

Charity's Mission

- To support the victims of poverty and displacement around the world.
- Belief in equality, dignity and freedom for all, regardless of faith, colour or nationality.
- To apply our skills and experience at a time of crisis to all who are in need.
- To ensure our beneficiaries are always our highest priority.

Charitable Activities

The activities carried out for the public benefit by the charity are categorised into the following: • Emergency relief such as provision of food, shelter, clothing, and medical aid to victims of displacement and natural disasters.

- Provision of clean fresh water by constructing water wells with storage tankers and taps, shallow hand pumps and trucking water to needy areas.
- The sponsoring of orphans and orphanages.
- Dispatching of shipping containers loaded with food, clothes and blankets and other essential items to support the poor and needy.
- Supporting medical clinics especially for the treatment of women and children.
- Income generating projects to help break dependence on hand outs.

Public benefits

The trustees present their report with the financial statements of the Crisis Aid (the "Charity") for the year ended 31 May 2022. The Trustees have adopted the provision of Accounting and Reporting by Charities Statement of Recommended Practice (charity "SORP") applicable to charities preparing their accounts in accordance with the Financial Reporting Standard ("FRS") applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective from 1 January 2015).

Crisis Aid

Trustees' Annual Report *(continued)*

Year ended 31 May 2022

Achievements and performance

Crisis Aid continued its charitable activities this year benefitting over 6.7 million people in 19 different countries. Our work extended to some of the poorest countries in the world where we delivered emergency food rations, water projects, education and health support and assistance for vulnerable groups like widows and orphans.

Our support was a lifeline for millions of people devastated by the Covid 19 pandemic that claimed the lives millions and crippled the global economy. During the lockdowns, daily wage earners and labourers were forced to rely on handouts and support from international charities like Crisis Aid. During this period, we also ran a successful campaign of support for the elderly and vulnerable in the United Kingdom.

We hope to continue supporting the poor and needy at the onset of disaster and help rebuild lives afterwards.

Financial review

Despite challenging headwinds from impact of the COVID19 pandemic as well as economic uncertainty, through the support of our donors the charity was able to generate £1,697,587 (£2,459,594 in 2021) in funding for the year ended 31 May 2021 to help the charity support the poor and needy around the globe.

Reserve policy

1. Prudent level of reserves

Crisis Aid aims to have reserves of 50% of current annual expenditure. This will ensure business continuity in the event of any interruption or unforeseen circumstances. The reserves are kept in the charity bank accounts and are monitored closely.

2. Establishing and maintaining a prudent level of reserves. In the event of reserves dipping below the target, the shortfall is met by direct fundraising and cost cutting measures. In addition, charity reserves are replenished each year by income from gift aided donations.

Amount of reserves held

£1,954,178 (2021: £2,249,779)

Details of fund materially

Both restricted and unrestricted funds are in surplus going in to 2022, and put the charity in a strong position especially when it comes to acting in times of disaster response.

Going concern

The ongoing cost of living crisis and the UK staring down the barrel of a long recession we do see challenges ahead that may impact donations. We are always looking at ways to grow donations and finding ways to bring down overheads.

Crisis Aid

Trustees' Annual Report *(continued)*

Year ended 31 May 2022

Plans for future periods

Crisis Aid has increased its spend on fundraising activities including online marketing and advertising which has generated significant levels of income for the charity. It is a very cost-effective method of raising awareness and income for appeals. A breakdown of spending and income generated is outlined below:

	Fundraising	Income
2020	299,499	2,907,960
2021	93,637	2,459,594
2022	70,388	1,697,587

If material expenditure was incurred to raise income in the future, the report must explain the effect this expenditure has had, and is intended to have, on the net return from fundraising activities for both the reporting year and future periods.

Trustees' responsibilities statement

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Crisis Aid

Trustees' Annual Report *(continued)*

Year ended 31 May 2022

The trustees' annual report was approved on 31 July 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to be 'A. Khan', written over a horizontal line.

Mr Khan - Chairman
Trustee

Crisis Aid

Independent Auditor's Report to the Members of Crisis Aid

Year ended 31 May 2022

Opinion

We have audited the financial statements of Crisis Aid (the 'charity') for the year ended 31 May 2022 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 May 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Crisis Aid

Independent Auditor's Report to the Members of Crisis Aid *(continued)*

Year ended 31 May 2022

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Crisis Aid

Independent Auditor's Report to the Members of Crisis Aid *(continued)*

Year ended 31 May 2022

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charitable company by discussions with trustees and updating our understanding of the sector in which the charitable company operates.

Laws and regulations of direct significance in the context of the charitable company include The Companies Act 2006 and guidance issued by the Charity Commission for England and Wales.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Crisis Aid

Independent Auditor's Report to the Members of Crisis Aid *(continued)*

Year ended 31 May 2022

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Crisis Aid

Independent Auditor's Report to the Members of Crisis Aid *(continued)*

Year ended 31 May 2022

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

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



David Sloggett (Jul 31, 2023, 4:47pm)

David Sloggett (Senior Statutory Auditor) FCCA

For and on behalf of
Mills Hendy Audit Ltd Trading as Rise Audit
Chartered accountants & statutory auditor
Unit 2, Beverley Court
26 Elmtree Road
Teddington, Middlesex
TW11 8ST

31 July 2023

Crisis Aid

Statement of Financial Activities

Year ended 31 May 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	544,185	1,153,132	1,697,317	2,459,594
Investment income	5	270	—	270	—
Total income		<u>544,455</u>	<u>1,153,132</u>	<u>1,697,587</u>	<u>2,459,594</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	70,388	—	70,388	93,637
Expenditure on charitable activities	7,8	313,906	1,610,894	1,924,801	2,255,457
Total expenditure		<u>384,294</u>	<u>1,610,894</u>	<u>1,995,189</u>	<u>2,349,094</u>
Net (expenditure)/income and net movement in funds		<u>160,161</u>	<u>(457,762)</u>	<u>(297,602)</u>	<u>110,500</u>
Reconciliation of funds					
Total funds brought forward		1,334,342	917,437	2,251,779	2,141,279
Total funds carried forward		<u>1,494,503</u>	<u>459,675</u>	<u>1,954,178</u>	<u>2,251,779</u>

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

The notes on pages 15 to 25 form part of these financial statements.

Crisis Aid

Statement of Financial Position

31 May 2022

	Note	2022 £	2021 £
Fixed assets			
Intangible assets	14	19,491	22,701
Tangible fixed assets	15	1,031	3,209
		<u>20,522</u>	<u>25,910</u>
Current assets			
Debtors	16	8,693	42,688
Cash at bank and in hand		2,007,961	2,236,636
		<u>2,016,654</u>	<u>2,279,324</u>
Creditors: amounts falling due within one year	17	82,999	53,455
Net current assets		<u>1,933,655</u>	<u>2,225,869</u>
Total assets less current liabilities		<u>1,954,177</u>	<u>2,251,779</u>
Funds of the charity			
Restricted funds		459,675	917,437
Unrestricted funds		1,494,503	1,334,342
Total charity funds	18	<u>1,954,178</u>	<u>2,251,779</u>

These financial statements were approved by the board of trustees and authorised for issue on 31 July 2023, and are signed on behalf of the board by:



Mr Khan - Chairman
Trustee

The notes on pages 15 to 25 form part of these financial statements.

Crisis Aid

Statement of Cash Flows

Year ended 31 May 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income	(297,602)	110,500
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	2,178	6,450
Amortisation of intangible assets	3,210	3,210
Other interest receivable and similar income	(270)	—
<i>Changes in:</i>		
Trade and other debtors	33,995	33,869
Trade and other creditors	29,544	(24,069)
Cash generated from operations	(228,945)	129,960
Interest received	270	—
Net cash (used in)/from operating activities	<u>(228,675)</u>	<u>129,960</u>
Cash flows from investing activities		
Purchase of tangible assets	—	(2,061)
Net cash used in investing activities	<u>—</u>	<u>(2,061)</u>
Net (decrease)/increase in cash and cash equivalents	(228,675)	127,899
Cash and cash equivalents at beginning of year	<u>2,236,636</u>	<u>2,108,737</u>
Cash and cash equivalents at end of year	<u>2,007,961</u>	<u>2,236,636</u>

The notes on pages 15 to 25 form part of these financial statements.

Crisis Aid

Notes to the Financial Statements

Year ended 31 May 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Unit 21 Progress Park, Ribocon Way, Luton, Bedfordshire, LU4 9UR.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Following the assessment of the Crisis Aid's financial position of the operational consequences and ramifications of the Covid-19 pandemic and of its ability to meet its obligations as and when they fall due, the Trustees have a reasonable expectation that the Charity will be able to continue to operate for at least the next 12 months from the signing of these financial statements. Therefore, the financial statements have been prepared on a going concern basis.

Foreign currencies

Amount of exchange differences recognised in net income/expenditure during the period, except for those arising on financial instruments measured at fair value through net income/expenditure.

Fund accounting

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

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

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

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2022

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Intangible assets *(continued)*

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Software [CRM]	- 10% straight line
----------------	---------------------

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

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

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

Depreciation

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

Plant and machinery	- 50% straight line
Fixtures and fittings	- 25% straight line
Motor vehicles	- 25% straight line
Equipment	- 25% straight line

Impairment of fixed assets

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

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

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

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

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2022

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	310,615	1,153,132	1,463,747
Gifts			
Gifts	230,322	—	230,322
Grants			
Grants receivable	3,248	—	3,248
	<u>544,185</u>	<u>1,153,132</u>	<u>1,697,317</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	522,638	1,406,316	1,928,954
Gifts			
Gifts	487,410	—	487,410
Grants			
Grants receivable	43,230	—	43,230
	<u>1,053,278</u>	<u>1,406,316</u>	<u>2,459,594</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	270	270	—	—

6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies				
- Donations	70,388	70,388	93,637	93,637

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2022

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Activity	18,055	1,604,094	1,622,149
Support costs	295,851	6,800	302,652
	<u>313,906</u>	<u>1,610,894</u>	<u>1,924,801</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Activity	(3,876)	1,976,194	1,972,319
Support costs	283,245	(106)	283,138
	<u>279,369</u>	<u>1,976,088</u>	<u>2,255,457</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs £	Total funds 2022 £	Total fund 2021 £
Activity	1,622,149	–	1,622,149	1,972,319
Governance costs	–	302,652	302,652	283,138
	<u>1,622,149</u>	<u>302,652</u>	<u>1,924,801</u>	<u>2,255,457</u>

9. Net (expenditure)/income

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

	2022 £	2021 £
Amortisation of intangible assets	3,210	3,210
Depreciation of tangible fixed assets	2,178	6,450
Foreign exchange differences	<u>758</u>	<u>1,838</u>

10. Auditors remuneration

	2022 £	2021 £
Fees payable for the audit of the financial statements	<u>9,600</u>	<u>9,600</u>

11. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>8,250</u>	<u>8,250</u>

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2022

12. Staff costs

The average head count of employees during the year was 6 (2021: 6).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the period ended 31st May 2022 (2021: £ Nil).

There were no trustees' expenses paid for the period ended 31st May 2022 (2021: £ Nil)

14. Intangible assets

	Intangible asset [CRM Software] £
Cost	
At 1 June 2021 and 31 May 2022	32,104
Amortisation	
At 1 June 2021	9,403
Charge for the year	3,210
At 31 May 2022	<u>12,613</u>
Carrying amount	
At 31 May 2022	<u>19,491</u>
At 31 May 2021	<u>22,701</u>

15. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 June 2021 and 31 May 2022	2,750	10,396	5,250	10,161	28,557
Depreciation					
At 1 June 2021	2,750	7,803	5,250	9,545	25,348
Charge for the year	—	1,562	—	616	2,178
At 31 May 2022	<u>2,750</u>	<u>9,365</u>	<u>5,250</u>	<u>10,161</u>	<u>27,526</u>
Carrying amount					
At 31 May 2022	<u>—</u>	<u>1,031</u>	<u>—</u>	<u>—</u>	<u>1,031</u>
At 31 May 2021	<u>—</u>	<u>2,593</u>	<u>—</u>	<u>616</u>	<u>3,209</u>

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2022

16. Debtors

	2022 £	2021 £
Trade debtors	8,693	42,448
Other debtors	—	240
	<u>8,693</u>	<u>42,688</u>

17. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	36,552	16,105
Social security and other taxes	1,147	—
Other creditors	45,300	37,350
	<u>82,999</u>	<u>53,455</u>

18. Analysis of charitable funds

Unrestricted funds

	At 1 June 2021 £	Income £	Expenditure £	At 31 May 2022 £
General funds	<u>1,334,342</u>	<u>544,455</u>	<u>(384,294)</u>	<u>1,494,503</u>

	At 1 June 2020 £	Income £	Expenditure £	At 31 May 2021 £
General funds	<u>654,070</u>	<u>1,053,278</u>	<u>(373,006)</u>	<u>1,334,342</u>

Restricted funds

	At 1 June 2021 £	Income £	Expenditure £	At 31 May 2022 £
Restricted Fund 1 - desc in a/cs	<u>917,437</u>	<u>1,153,132</u>	<u>(1,610,894)</u>	<u>459,675</u>

	At 1 June 2020 £	Income £	Expenditure £	At 31 May 2021 £
Restricted Fund 1 - desc in a/cs	<u>1,487,209</u>	<u>1,406,316</u>	<u>(1,976,088)</u>	<u>917,437</u>

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2022

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Intangible assets	19,491	—	19,491
Tangible fixed assets	1,031	—	1,031
Current assets	2,016,654	—	2,016,654
Creditors less than 1 year	(82,999)	—	(82,999)
Net assets	1,954,177	—	1,954,177

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Intangible assets	22,701	—	22,701
Tangible fixed assets	3,209	—	3,209
Current assets	2,236,876	42,448	2,279,324
Creditors less than 1 year	(53,455)	—	(53,455)
Net assets	2,209,331	42,448	2,251,779

20. Identification of the financial statements

Crisis Aid Limited (Company Number: 14278519) was officially registered with the Registrar of Companies for England and Wales on the 5th August 2022. The organisation's registered office is located at 72 Cardigan Street, Luton, Bedfordshire, LU1 1RR.

Crisis Aid Limited is currently dormant, with no operational or financial activities undertaken. It plans to pursue charitable endeavours in the near future.

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2022

21. Fund-raising standards information

(1) If section 144(2) applies to a financial year of a charity, the annual report in respect of that year must include a statement of each of the following for that year—

(a) the approach taken by the charity to activities by the charity or by any person on behalf of the charity for the purpose of fund-raising, and in particular whether a professional fund-raiser or commercial participator carried on any of those activities; - The charity has not engaged any professional or commercial fundraisers during the period.

(b) whether the charity or any person acting on behalf of the charity was subject to an undertaking to be bound by any voluntary scheme for regulating fund-raising, or any voluntary standard of fund-raising, in respect of activities on behalf of the charity, and, if so, what scheme or standard; Crisis Aid is registered with the Fundraising Regulator.

(c) any failure to comply with a scheme or standard mentioned under paragraph (b); - Crisis Aid has been fully compliant and has not experienced any failures in compliance.

(d) whether the charity monitored activities carried on by any person on behalf of the charity for the purpose of fund-raising, and, if so, how it did so; - N/A

(e) the number of complaints received by the charity or a person acting on its behalf about activities by the charity or by a person on behalf of the charity for the purpose of fund-raising; - Zero.

(f) what the charity has done to protect vulnerable people and other members of the public from behaviour within subsection (2) in the course of, or in connection with, such activities. - To protect vulnerable people and the public from such behaviour, the charity has implemented various safeguards and measures.

(2) The behaviour within this subsection is—

(a) unreasonable intrusion on a person's privacy;

(b) unreasonably persistent approaches for the purpose of soliciting or otherwise procuring money or other property on behalf of the charity; (c) placing undue pressure on a person to give money or other property.

(3) In this section—

(a) “commercial participator” and “professional fund-raiser” have the meaning given by section 58 of the Charities Act 1992 (control of fund-raising: interpretation); (b) “fund-raising” means soliciting or otherwise procuring money or other property for charitable purposes.

(4) Section 58(6) and (7) of the Charities Act 1992 (references to soliciting money etc) apply for the purposes of this section as they apply for the purposes of Part 2 of that Act.]

22. Analysis of changes in net debt

	At 1 Jun 2021	Cash flows	At 31 May 2022
	£	£	£
Cash at bank and in hand	<u>2,236,636</u>	<u>(228,675)</u>	<u>2,007,961</u>

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2022

23. Related parties

During the reporting period, following companies, related to the trustees or the management of the charity, were hired to distribute the grants on behalf of the Crisis Aid.

	2022	2021
	£	£
Grants distributed by Prestige Import & Export Ltd	0	0
Grants distributed by Global Logistics Suppliers Ltd	105,416	217,260
	105,416	217,260

Apart from the above, we, the trustees have not come across any other 'Related Party Disclosure' failure and all that has been identified including internal fraud & errors has been reported to the Charity Commission and the current auditors.

Crisis Aid

Management Information

Year ended 31 May 2022

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

Crisis Aid

Detailed Statement of Financial Activities

Year ended 31 May 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	1,463,747	1,928,954
Gifts	230,322	487,410
Grants receivable	3,248	43,230
	<u>1,697,317</u>	<u>2,459,594</u>
Investment income		
Bank interest receivable	270	—
	<u>1,697,587</u>	<u>2,459,594</u>
Total income		
	<u>1,697,587</u>	<u>2,459,594</u>
Expenditure		
Costs of raising donations and legacies		
Fundraising costs	70,388	93,637
	<u>1,622,149</u>	<u>1,942,183</u>
Expenditure on charitable activities		
Purchases	1,622,149	1,942,183
Wages and salaries	159,106	129,767
Rent	20,053	1,131
Light and heat	2,493	4,957
Insurance	2,787	2,493
Motor vehicle expenses	—	462
Other motor/travel costs	—	658
Legal and professional fees	46,956	49,186
Telephone	1,127	2,696
Other office costs	10,061	6,681
Amortisation	3,210	3,210
Depreciation	2,178	6,451
Foreign exchange gain/loss	758	1,838
Food/clothes containers and sundry expenses	2,402	30,873
Website and IT	10,739	21,378
Bank charges	2,788	2,659
Merchant fees	37,994	48,834
	<u>1,924,801</u>	<u>2,255,457</u>
Total expenditure		
	<u>1,995,189</u>	<u>2,349,094</u>
Net (expenditure)/income		
	<u>(297,602)</u>	<u>110,500</u>

Crisis Aid

Notes to the Detailed Statement of Financial Activities

Year ended 31 May 2022

	2022 £	2021 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Donations - fundraising costs	70,388	93,637
	<u>70,388</u>	<u>93,637</u>
Costs of raising donations and legacies	<u>70,388</u>	<u>93,637</u>
Expenditure on charitable activities		
Activity		
Activities undertaken directly		
Direct charitable activity 1 - charitable activities	1,622,149	1,942,183
Direct charitable activity 1 - other	—	30,136
	<u>1,622,149</u>	<u>1,972,319</u>
Governance costs		
Governance costs - wages/salaries	159,106	129,767
Governance costs - rent	20,053	1,131
Governance costs - light & heat	2,493	4,957
Governance costs - insurance	2,787	2,493
Governance costs - motor vehicle expenses	—	462
Governance costs - other motor/travel costs	—	658
Governance costs - accountancy fees	16,147	23,992
Governance costs - audit fees	9,600	9,600
Governance costs - legal and other professional fees	21,209	15,594
Governance costs - telephone	1,127	2,696
Governance costs - other office costs	10,061	6,681
Governance costs - amortisation	3,210	3,210
Governance costs - depreciation	2,178	6,451
Governance costs - foreign exchange gain/loss	758	1,838
Governance costs - sundry expenses	2,402	737
Governance costs - website and IT	10,739	21,378
Governance costs - bank charges	2,788	2,659
Governance costs - merchant fees	37,994	48,834
	<u>302,652</u>	<u>283,138</u>
Expenditure on charitable activities	<u>1,924,801</u>	<u>2,255,457</u>

Accounts

Crisis Aid

Financial Statements

31 May 2021

MILLS HENDY AUDIT LTD TRADING AS RISE AUDIT

Chartered accountants & statutory auditor

Unit 2, Beverley Court

26 Elmtree Road

Teddington, Middlesex

TW11 8ST

Crisis Aid

Financial Statements

Year ended 31 May 2021

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Crisis Aid

Trustees' Annual Report

Year ended 31 May 2021

The trustees present their report and the financial statements of the charity for the year ended 31 May 2021.

Reference and administrative details

Registered charity name Crisis Aid

Charity registration number 1157507

Principal office Unit 21 Progress Park
Ribocon Way
Luton
Bedfordshire
LU4 9UR

The trustees Mr Altaf Khan - Chairman
Dr Nurul Islam
Mr Faizan Nisar
Mr Sultan Mahmood

Auditor Mills Hendy Audit Ltd Trading as Rise Audit
Chartered accountants & statutory auditor
Unit 2, Beverley Court
26 Elmtree Road
Teddington, Middlesex
TW11 8ST

Crisis Aid

Trustees' Annual Report *(continued)*

Year ended 31 May 2021

Structure, governance and management

Governing documents

The Crisis Aid is a Trust and is governed by its Trust Deed dated 24 Jan 2014. The Board of Trustees of the charity is responsible for the overall operations of the charity.

Structure of the organisation

Crisis Aid's trustees are responsible for ensuring that the charity is compliant with its legal duties and is fulfilling its charitable objectives. The trustees monitor all aspects of strategic and business operations and meet regularly to review and evaluate performance. The trustees keep up to date with changes in the law and developments in the operational environment through regular training and learning. This has enabled the charity to grow this year and increase its income and beneficiaries around the world.

Appoint of Trustees

New trustees are appointed by a resolution of the trustees passed at a special meeting called under clause 15 of the Trust deed. Normally trustees are people who already have an existing involvement with, and knowledge of, the charity. Induction meetings for new trustees are held prior to their first Board meeting. The Board of Trustees meets every quarter. Other ad hoc meetings and telephone conferences involving either the whole Board or selected members of the Board are also held as required.

Employees and volunteers

Crisis Aid employ five equivalents to full time members of staff and recruited another one part time employee. Crisis Aid is always indebted to its volunteers around the country who donate their precious time in the evenings and weekends to support our work. Our volunteers help organise events and fundraisers which have been integral to the charity's marketing to raise awareness of the work we do. All staff and volunteers performed their duties at Unit 21, Progress Park, Ribocon Way, Luton, Beds, LU4 9UR.

Related party

Crisis Aid has worked alongside charities in the United Kingdom including many mosques who all promote and financially support the work we do around the world. They have given us money for sadaqa and zakat to distribute on their behalf and we will continue to strengthen our collaboration with organisations that share the same charitable objectives as us.

Global Logistical Suppliers Limited (GLSL) is a 3rd party supplier to Crisis Aid which is its main customer in the United Kingdom. The director of GLSL is related to one of the charity trustees and another is a friend. None of the members of the Crisis Aid board or parties related to them has undertaken any transactions with GLSL or received any benefit from the charity in payment or kind. Board members received no honoraria or emoluments in the year.

Any work conducted by Crisis Aid with 3rd party suppliers is subject to a thorough vetting procedure and then approved as suppliers. These partners have a proven track record with extensive knowledge and local links in the areas they operate which gives the charity and donors the peace of mind that their donations are in good hands. All relationships between the charity and 3rd party suppliers are managed professionally, whereby all conflicts of interests are declared and procurement of services are done in a clear and transparent manner to avoid any misappropriation or fraud in the future.

Details of the transactions with related parties are disclosed in page 22.

Risk management

Crisis Aid monitors and assesses all internal and external operating risks within the global humanitarian relief sector. There are many challenges and associated risks with operating inside

Crisis Aid

Trustees' Annual Report *(continued)*

Year ended 31 May 2021

countries that are classed as high risk areas. Once these risks are identified we take all the necessary measures to minimise the possibility of any harm to our charity reputation, staff, volunteers, international partners and to our beneficiaries.

Crisis Aid uses a number of tools including Reuters World Check, Companies House, Charity Commission records and specialist consultants to conduct due diligence and checks on all our 3rd party suppliers. We also have a number of operational risk assessments and policies which are designed to protect the charity and its assets and these are also reviewed regularly by the trustees and auditors.

The principle risks and their mitigation are as follows:

Financial risks: Loss of income in general and in cases like Covid 19. Mitigations: Implement financial planning and controls, monitoring and regular spending reviews, reserves policy. Regulatory and legal risks: Non-compliance of charity commission rules. Mitigation: Trustee training, subscribe to charity commission news updates, have internal and external audits. General Data Protection Regulation ("GDPR"): Data loss, non-compliance. Mitigations: Implement and follow GDPR policy. Regular staff training on GDPR. Fraud or error: Financial fraud, misappropriation. Mitigation: Strong governance, financial controls, internal checks and balances on staff, external review by auditors.

Objectives and activities

Charity's Mission

- To support the victims of poverty and displacement around the world.
- Belief in equality, dignity and freedom for all, regardless of faith, colour or nationality.
- To apply our skills and experience at a time of crisis to all who are in need.
- To ensure our beneficiaries are always our highest priority.

Charitable Activities

The activities carried out for the public benefit by the charity are categorised into the following:

- Emergency relief such as provision of food, shelter, clothing, and medical aid to victims of displacement and natural disasters.
- Provision of clean fresh water by constructing water wells with storage tankers and taps, shallow hand pumps and trucking water to needy areas.
- The sponsoring of orphans and orphanages.
- Dispatching of shipping containers loaded with food, clothes and blankets and other essential items to support the poor and needy.
- Supporting medical clinics especially for the treatment of women and children.
- Income generating projects to help break dependence on hand outs.

Public benefits

The trustees present their report with the financial statements of the Crisis Aid (the "Charity") for the year ended 31 May 2021. The Trustees have adopted the provision of Accounting and Reporting by Charities Statement of Recommended Practice (charity "SORP") applicable to charities preparing their accounts in accordance with the Financial Reporting Standard ("FRS") applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective from 1 January 2015).

Crisis Aid

Trustees' Annual Report *(continued)*

Year ended 31 May 2021

Achievements and performance

Crisis Aid continued its charitable activities this year benefitting over 6.7 million people in 19 different countries. Our work extended to some of the poorest countries in the world where we delivered emergency food rations, water projects, education and health support and assistance for vulnerable groups like widows and orphans.

Our support was a lifeline for millions of people devastated by the Covid 19 pandemic that claimed the lives millions and crippled the global economy. During the lockdowns, daily wage earners and labourers were forced to rely on handouts and support from international charities like Crisis Aid. During this period, we also ran a successful campaign of support for the elderly and vulnerable in the United Kingdom.

We hope to continue supporting the poor and needy at the onset of disaster and help rebuild lives afterwards.

Financial review

Despite challenging headwinds from impact of the COVID19 pandemic as well as economic uncertainty, through the support of our donors the charity was able to generate £2,459,594 (£2,907,961 in 2020) in funding for the year ended 31 May 2021 to help the charity support the poor and needy around the globe.

Reserve policy

1. Prudent level of reserves

Crisis Aid aims to have reserves of 50% of current annual expenditure. This will ensure business continuity in the event of any interruption or unforeseen circumstances. The reserves are kept in the charity bank accounts and are monitored closely.

2. Establishing and maintaining a prudent level of reserves. In the event of reserves dipping below the target, the shortfall is met by direct fundraising and cost cutting measures. In addition, charity reserves are replenished each year by income from gift aided donations.

Amount of reserves held

£2,249,779 (2020: £2,141,279)

Details of fund materially

Both restricted and unrestricted funds are in surplus going in to 2022, and put the charity in a strong position especially when it comes to acting in times of disaster response.

Going concern

The ongoing cost of living crisis and the UK staring down the barrel of a long recession we do see challenges ahead that may impact donations. We are always looking at ways to grow donations and finding ways to bring down overheads.

Crisis Aid

Trustees' Annual Report *(continued)*

Year ended 31 May 2021

Plans for future periods

Crisis Aid has increased its spend on fundraising activities including online marketing and advertising which has generated significant levels of income for the charity. It is a very cost-effective method of raising awareness and income for appeals. A breakdown of spending and income generated is outlined below (Please note 2022 reflects estimated figures for 12 month year ending 31.05.2022).

	Fundraising	Income
2020	299,499	2,907,960
2021	93,637	2,459,594
2022	52,748	2,293,764

If material expenditure was incurred to raise income in the future, the report must explain the effect this expenditure has had, and is intended to have, on the net return from fundraising activities for both the reporting year and future periods.

Trustees' responsibilities statement

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Crisis Aid

Trustees' Annual Report *(continued)*

Year ended 31 May 2021

The trustees' annual report was approved on 20 February 2023 and signed on behalf of the board of trustees by:



Mr Altaf Khan - Chairman
Trustee

Crisis Aid

Independent Auditor's Report to the Members of Crisis Aid

Year ended 31 May 2021

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 May 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Crisis Aid

Independent Auditor's Report to the Members of Crisis Aid *(continued)*

Year ended 31 May 2021

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Crisis Aid

Independent Auditor's Report to the Members of Crisis Aid *(continued)*

Year ended 31 May 2021

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

An explanation as to what extent the audit was considered capable of detecting irregularities, including fraud, is required and has not been entered. Please populate reportpad AuditorsResponsibilitiesDetectingIrregularitiesFraud.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Crisis Aid

Independent Auditor's Report to the Members of Crisis Aid *(continued)*

Year ended 31 May 2021

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

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

David Sloggett (Senior Statutory Auditor)

For and on behalf of
Mills Hendy Audit Ltd Trading as Rise Audit
Chartered accountants & statutory auditor
Unit 2, Beverley Court
26 Elmtree Road
Teddington, Middlesex
TW11 8ST

20 February 2023

Crisis Aid

Statement of Financial Activities

Year ended 31 May 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	1,053,278	1,406,316	2,459,594	2,907,961
Total income		<u>1,053,278</u>	<u>1,406,316</u>	<u>2,459,594</u>	<u>2,907,961</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	5	93,637	–	93,637	288,115
Expenditure on charitable activities	6,7	279,369	1,976,088	2,255,457	1,773,267
Total expenditure		<u>373,006</u>	<u>1,976,088</u>	<u>2,349,094</u>	<u>2,061,382</u>
Net income and net movement in funds		<u>680,272</u>	<u>(569,772)</u>	<u>110,500</u>	<u>846,579</u>
Reconciliation of funds					
Total funds brought forward		654,070	1,487,209	2,141,279	1,294,700
Total funds carried forward		<u>1,334,342</u>	<u>917,437</u>	<u>2,251,779</u>	<u>2,141,279</u>

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

The notes on pages 14 to 22 form part of these financial statements.

Crisis Aid

Statement of Financial Position

31 May 2021

	Note	2021 £	2020 £
Fixed assets			
Intangible assets	13	22,701	25,911
Tangible fixed assets	14	3,209	7,598
		<u>25,910</u>	<u>33,509</u>
Current assets			
Debtors	15	42,688	76,557
Cash at bank and in hand		2,236,636	2,108,737
		<u>2,279,324</u>	<u>2,185,294</u>
Creditors: amounts falling due within one year	16	53,455	77,524
Net current assets		<u>2,225,869</u>	<u>2,107,770</u>
Total assets less current liabilities		<u>2,251,779</u>	<u>2,141,279</u>
Funds of the charity			
Restricted funds		917,437	1,487,209
Unrestricted funds		1,334,342	654,070
Total charity funds	17	<u>2,251,779</u>	<u>2,141,279</u>

These financial statements were approved by the board of trustees and authorised for issue on 20 February 2023, and are signed on behalf of the board by:



Mr Altaf Khan - Chairman
Trustee

The notes on pages 14 to 22 form part of these financial statements.

Crisis Aid

Statement of Cash Flows

Year ended 31 May 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	110,500	846,579
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	6,450	7,312
Amortisation of intangible assets	3,210	3,211
<i>Changes in:</i>		
Trade and other debtors	33,869	52,317
Trade and other creditors	(24,069)	(19,899)
Cash generated from operations	129,960	889,520
Net cash from operating activities	<u>129,960</u>	<u>889,520</u>
Cash flows from investing activities		
Purchase of tangible assets	(2,061)	(3,507)
Purchase of intangible assets	—	(2,283)
Net cash used in investing activities	<u>(2,061)</u>	<u>(5,790)</u>
Net increase in cash and cash equivalents	127,899	883,730
Cash and cash equivalents at beginning of year	2,108,737	1,225,007
Cash and cash equivalents at end of year	<u>2,236,636</u>	<u>2,108,737</u>

The notes on pages 14 to 22 form part of these financial statements.

Crisis Aid

Notes to the Financial Statements

Year ended 31 May 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Unit 21 Progress Park, Ribocon Way, Luton, Bedfordshire, LU4 9UR.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Following the assessment of the Crisis Aid's financial position of the operational consequences and ramifications of the Covid-19 pandemic and of its ability to meet its obligations as and when they fall due, the Trustees have a reasonable expectation that the Charity will be able to continue to operate for at least the next 12 months from the signing of these financial statements. Therefore, the financial statements have been prepared on a going concern basis.

Foreign currencies

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

Fund accounting

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

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

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

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

3. Accounting policies *(continued)*

Intangible assets *(continued)*

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Software	- 10% straight line
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If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

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

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

Depreciation

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

Plant and machinery	- 50% straight line
Fixtures and fittings	- 25% straight line
Motor vehicles	- 25% straight line
Equipment	- 25% straight line

Impairment of fixed assets

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

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

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

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

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	522,638	1,406,316	1,928,954
Gifts			
Gifts	487,410	—	487,410
Grants			
Grants receivable	43,230	—	43,230
	<u>1,053,278</u>	<u>1,406,316</u>	<u>2,459,594</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	691,676	2,212,537	2,904,213
Gifts			
Gifts	3,748	—	3,748
Grants			
Grants receivable	—	—	—
	<u>695,424</u>	<u>2,212,537</u>	<u>2,907,961</u>

5. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies				
- Donations	<u>93,637</u>	<u>93,637</u>	<u>288,115</u>	<u>288,115</u>

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Activity	(3,876)	1,976,194	1,972,319
Support costs	283,245	(106)	283,138
	<u>279,369</u>	<u>1,976,088</u>	<u>2,255,457</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Activity	–	1,406,620	1,406,620
Support costs	366,647	–	366,647
	<u>366,647</u>	<u>1,406,620</u>	<u>1,773,267</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021 £	Total fund 2020 £
Activity	1,972,319	–	1,972,319	1,406,620
Governance costs	–	283,138	283,138	366,647
	<u>1,972,319</u>	<u>283,138</u>	<u>2,255,457</u>	<u>1,773,267</u>

8. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Amortisation of intangible assets	3,210	3,211
Depreciation of tangible fixed assets	6,450	7,312
Foreign exchange differences	<u>1,838</u>	<u>–</u>

9. Auditors remuneration

	2021 £	2020 £
Fees payable for the audit of the financial statements	<u>9,600</u>	<u>9,600</u>

10. Accountancy Fees

	2021 £	2020 £
Fees payable to the accountants for: Preparation of the financial statements	<u>8,250</u>	<u>7,470</u>

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

11. Staff costs

The average head count of employees during the year was 6 (2020: 5).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

12. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the period ended 31st May 2021 (2020: £ Nil).

There were no trustees' expenses paid for the period ended 31st May 2021 (2020: £ Nil)

13. Intangible assets

	Intangible assets - Software £
Cost	
At 1 June 2020 and 31 May 2021	32,104
Amortisation	
At 1 June 2020	6,193
Charge for the year	3,210
At 31 May 2021	<u>9,403</u>
Carrying amount	
At 31 May 2021	<u>22,701</u>
At 31 May 2020	<u>25,911</u>

14. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 June 2020	2,750	8,335	5,250	10,161	26,496
Additions	—	2,061	—	—	2,061
At 31 May 2021	<u>2,750</u>	<u>10,396</u>	<u>5,250</u>	<u>10,161</u>	<u>28,557</u>
Depreciation					
At 1 June 2020	2,750	5,204	3,939	7,005	18,898
Charge for the year	—	2,599	1,311	2,540	6,450
At 31 May 2021	<u>2,750</u>	<u>7,803</u>	<u>5,250</u>	<u>9,545</u>	<u>25,348</u>
Carrying amount					
At 31 May 2021	<u>—</u>	<u>2,593</u>	<u>—</u>	<u>616</u>	<u>3,209</u>
At 31 May 2020	<u>—</u>	<u>3,131</u>	<u>1,311</u>	<u>3,156</u>	<u>7,598</u>

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

15. Debtors

	2021 £	2020 £
Trade debtors	42,448	47,034
Other debtors	240	29,523
	<u>42,688</u>	<u>76,557</u>

16. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	16,105	17,068
Social security and other taxes	–	1,774
Other creditors	37,350	58,682
	<u>53,455</u>	<u>77,524</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 June 2020 £	Income £	Expenditure £	Transfers £	At 31 May 2021 £
General funds	<u>654,070</u>	<u>1,053,278</u>	<u>(373,006)</u>	<u>–</u>	<u>1,334,342</u>

	At 1 June 2019 £	Income £	Expenditure £	Transfers £	At 31 May 2020 £
General funds	<u>428,474</u>	<u>695,424</u>	<u>(654,762)</u>	<u>184,934</u>	<u>654,070</u>

Restricted funds

	At 1 June 2020 £	Income £	Expenditure £	Transfers £	At 31 May 2021 £
Restricted Funds	<u>1,487,209</u>	<u>1,406,316</u>	<u>(1,976,088)</u>	<u>–</u>	<u>917,437</u>

	At 1 June 2019 £	Income £	Expenditure £	Transfers £	At 31 May 2020 £
Restricted Funds	<u>866,226</u>	<u>2,212,537</u>	<u>(1,406,620)</u>	<u>(184,934)</u>	<u>1,487,209</u>

Crisis Aid

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Intangible assets	22,701	–	22,701
Tangible fixed assets	3,209	–	3,209
Current assets	2,236,876	42,448	2,279,324
Creditors less than 1 year	(53,455)	–	(53,455)
Net assets	2,209,331	42,448	2,251,779

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Intangible assets	25,911	–	25,911
Tangible fixed assets	7,598	–	7,598
Current assets	2,155,771	29,523	2,185,294
Creditors less than 1 year	(77,524)	–	(77,524)
Net assets	2,111,756	29,523	2,141,279

19. Analysis of changes in net debt

	At 1 Jun 2020 £	Cash flows £	At 31 May 2021 £
Cash at bank and in hand	2,108,737	127,899	2,236,636

20. Related parties

During the reporting period, following companies, related to the trustees or the management of the charity, were hired to distribute the grants on behalf of the Crisis Aid.

	2021 £	2020 £
Grants distributed by Prestige Import & Export Ltd	0	266,005
Grants distributed by Global Logistics Suppliers Ltd	217,260	164,122
	217,260	430,127

Apart from the above, we, the trustees have not come across any other 'Related Party Disclosure' failure and all that has been identified including internal fraud & errors has been reported to the Charity Commission and the current auditors.

Crisis Aid

Management Information

Year ended 31 May 2021

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

Crisis Aid

Detailed Statement of Financial Activities

Year ended 31 May 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	1,928,954	2,904,213
Gifts	487,410	3,748
Grants receivable	43,230	–
	<u>2,459,594</u>	<u>2,907,961</u>
Total income	<u>2,459,594</u>	<u>2,907,961</u>
Expenditure		
Costs of raising donations and legacies		
Fundraising costs	<u>93,637</u>	<u>288,115</u>
Expenditure on charitable activities		
Charitable activities	1,942,183	1,389,368
Wages and salaries	129,767	151,243
Rent	1,131	18,023
Light and heat	4,957	4,100
Insurance	2,493	8,921
Motor vehicle expenses	462	1,547
Other motor/travel costs	658	456
Legal and professional fees	49,186	57,132
Telephone	2,696	–
Other office costs	6,681	4,891
Amortisation	3,210	–
Depreciation	6,451	10,522
Foreign exchange gain/loss	1,838	–
Food/clothes containers and sundry expenses	30,873	36,787
Website and IT	21,378	12,437
Bank charges	2,659	5,686
Merchant fees	48,834	72,154
	<u>2,255,457</u>	<u>1,773,267</u>
Total expenditure	<u>2,349,094</u>	<u>2,061,382</u>
Net income	<u>110,500</u>	<u>846,579</u>

Crisis Aid

Notes to the Detailed Statement of Financial Activities

Year ended 31 May 2021

	2021 £	2020 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Fundraising costs	93,637	288,115
	<u>93,637</u>	<u>288,115</u>
Costs of raising donations and legacies	<u>93,637</u>	<u>288,115</u>
Expenditure on charitable activities		
Activity		
Activities undertaken directly		
Charitable activities	1,942,183	1,389,368
Food/clothes containers	30,136	17,252
	<u>1,972,319</u>	<u>1,406,620</u>
Governance costs		
Governance costs - wages/salaries	129,767	151,243
Governance costs - rent	1,131	18,023
Governance costs - light & heat	4,957	4,100
Governance costs - insurance	2,493	8,921
Governance costs - motor vehicle expenses	462	1,547
Governance costs - other motor/travel costs	658	456
Governance costs - accountancy fees	23,992	17,070
Governance costs - audit fees	9,600	—
Governance costs - legal and other professional fees	15,594	40,062
Governance costs - telephone	2,696	—
Governance costs - other office costs	6,681	4,891
Governance costs - amortisation	3,210	—
Governance costs - depreciation	6,451	10,522
Governance costs - foreign exchange gain/loss	1,838	—
Governance costs - sundry expenses	737	19,535
Governance costs - website and IT	21,378	12,437
Governance costs - bank charges	2,659	5,686
Governance costs - merchant fees	48,834	72,154
	<u>283,138</u>	<u>366,647</u>
Expenditure on charitable activities	<u>2,255,457</u>	<u>1,773,267</u>