



BEING

HUMANITARIAN

# ANNUAL REPORT

Year ended 31 March 2021



# ADMINISTRATIVE INFORMATION

Registered charity name: BEING HUMANITARIAN LTD

Charity registration no: 1157582

Company registration no: 08363540

**The trustees: The trustees who served the company during the period were as follows:**

Mr Zeeshan Nisar Ahmed Khan (Chairman)  
Mr Sabooh Uddin (Appointment 08 December 2020)  
Ms Fahmeda Akhter (Appointment 09 March 2021)  
Ms Aysha Aftab (Resigned 18 March 2021)  
Ms Saira Mahmood (Resigned 08 December 2020)

**Independent examiner:**

KBM Limited  
Chartered Certified Accountants & Registered Auditors  
1 Concord Business Centre  
Concord Road  
Acton  
London  
W3 0TJ

**Bankers:**

Cashplus Bank  
Advanced Payment Solutions Limited (APS),  
trading as Cashplus Bank  
6th Floor, One London Wall  
London EC2Y 5EB

The Charity Bank Limited  
Fosse House  
182 High Street,  
Tonbridge TN9 1BE

**Principal office:**

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HA8 5HG, United Kingdom  
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**On Facebook:**

<https://www.facebook.com/Being.Humanitarian.uk>

# CONTENTS

CHAIRMAN’S MESSAGE	4
ACHIEVEMENTS AND PERFORMANCE	5
ABOUT THE COMPANY	6
OUR FUNDRAISING PROMISE	8
WATER SANITATION AND HYGIENE (WASH)	9
LIVELIHOOD	11
FOOD AND NUTRITION	12
MOSQUES & COMMUNITY CENTRES	14
HEALTH	15
QURBANI & EID GIFT	16
EMERGENCY RESPONSE	17
ORPHANS & VULNERABLE	18
EDUCATION	19
DEAF REACH	20
INCORPORATING THE DIRECTOR’S REPORT	21
INDEPENDENT EXAMINER’S REPORT TO THE TRUSTEES	24
STATEMENT OF FINANCIAL ACTIVITIES	26
STATEMENT OF FINANCIAL POSITION	27
NOTES TO THE FINANCIAL STATEMENTS	28
DETAILED STATEMENT OF FINANCIAL ACTIVITIES	37
NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES	38





## ACHIEVEMENTS AND PERFORMANCE

In year 2020 - 2021, Being Humanitarian's donations has been increased and the organisation has focused on delivering project through establishing partnership with other organisations rather raising funds from general public.

Being Humanitarian has developed its working relationship with partners includes:

- Al-Ihsan Trust
- Al Firdous
- Alkhair Foundation
- Baghban
- CARE Organisation
- Dharti Development Foundation
- Families Education Services Foundation
- International Learning Movement
- Riaz Ul Karam
- Road To Jannah
- Services for Community Development
- Strategy to Empower People Organisation.
- World Association of Friends of Africa

Being Humanitarian has also collected some donations from individual and corporate donors to fund and support its projects in Pakistan, Bangladesh, Sri Lanka, Uganda and Malawi and delivered these programmes and projects successfully through other organisations, some of them highlighted below;

- Installation of water hand pumps, construction of community water wells and water filtration plant in Pakistan.
- Donation for the construction of mosques, community centres and prayer halls facilities.
- Distribution of food to the vulnerable and needy families.
- Arrangement of cooked food to feed the poor.
- Arrangement of qurbani and Eid gifts.
- Support to Deaf Reach schools in Pakistan managed by FESF.
- Support of an orphanage in Malawi managed by Wafa.

“  
Being Humanitarian  
Installed 100's of  
water hand pumps,  
construction of  
community water wells  
and water filtration  
plant in Pakistan.  
”





# ABOUT THE COMPANY

Being Humanitarian, a non-profit organisation, registered with the Charity Commission of England and Wales (Reg No. 1157582), works in relief and development to alleviate human suffering around the world. Being Humanitarian is dedicated to helping the needy overcome poverty and injustice.

## Mission

Our mission is simple and focuses on addressing the root causes of poverty and suffering by facilitating, developing, and then delivering effective programmes through sustainable partnerships with individuals, businesses, and organisations.

## Values

### • Good Governance

Good governance is a priority for the board. Our commitment to good governance enables us to constantly reflect upon our mission and serve it with efficiency. We have taken measures to ensure ethical practices in conducting internal affairs and coordinating program activities, and we will keep doing it.

The board recognizes its role and ensures good governance by:

- a. Understanding their role
- b. Ensuring delivery of the organisational purpose
- c. Working effectively both as individuals and as a team
- d. Exercising effective control
- e. Behaving with full integrity
- f. Being open and accountable



# ABOUT THE COMPANY

### • Accountability

Being accountable is being answerable for all of our actions, and this is one of the core values of Being Humanitarian. We believe that full accountability is essential for stability, growth, and sustainability.

Our accountability commitments are:

- a. Respect for human rights
- b. Independence
- c. Transparency
- d. Good governance
- e. Responsible advocacy
- f. Participation
- g. Diversity & inclusion
- h. Environmental responsibility
- i. Ethical fundraising
- j. Professional management

### • Transparency

One of our values is to believe in and maintain transparency, operating in such a way that it is easy and practical for others to see what actions have been and are being performed in the organisation. We are always responsible to our stakeholders, donors, sponsors, staff, state and beneficiaries.

Our principles of transparency are:

- a. Full disclosure
- b. An open book policy
- c. Individual empowerment
- d. Accuracy and clarity in finances

### • Programme Effectiveness

We believe in creating effective and comprehensive programmes and projects so we can have a lasting impact and provide value for money. Adopting recognised standards and guidelines when developing and implementing our projects ensures effectiveness in our programmes and enhances the performance of the organisation.





## OUR FUNDRAISING PROMISE

As a charity, we raise funds to deliver our promises and projects in effective, meaningful ways. Resource mobilization for our projects depends on grant applications, institutional funds, major donations, project partnerships, fundraising events, and advertising.



## LIVELIHOOD

Our Livelihood programme helps disadvantaged and under privileged individuals and families to start initiatives that enable them to apply their skills productively and utilize available resources to empower themselves economically. This program alleviates poverty for families by helping them to find means to regain their livelihood and stand on their own feet. We have sustainable livelihood approach to alleviate poverty.

**Our livelihood projects include:**

- Cycle Rickshaws for poor individuals
- Women empowerment through Zakat grants for to start business
- Small grants to start micro businesses

“  
Give a man a fish  
and feed him for a  
day. Teach a man  
to fish and you feed  
him for life  
”





## WATER SANITATION AND HYGIENE (WASH)

A lack of access to clean water and basic sanitation is the second largest cause of death worldwide. 1 in 3 people in the world do not have access to clean drinking water and over 3 million people die every year from waterborne diseases and over 2.5 billion people do not have access to adequate sanitation.

Under the WASH programme, Being Humanitarian runs number of development projects:

### HAND PUMP PROJECT

Water hand pumps are very simple and small gifts, empowering vulnerable women and children by giving them dignity in accessing water. Particularly women and children spend many hours fetching water from nearby sources, sometimes walking up to 2-3 kilometres in search of drinking water. Many children are unable to go to school as they spend their morning hours fetching water. With this project, shallow water hand pumps are installed to lift the underground water. We target the most vulnerable communities who do not have easy access to clean water in the rural areas.



## WATER SANITATION AND HYGIENE (WASH)

### COMMUNITY WATER WELL PROJECT

Through community water wells Being Humanitarian help individuals and communities to transform the way they live by giving them access to clean water. The project begins with identifying the area or region in need and then installing the water well. This project is specially designed for the people living in areas of deep water in Pakistan like district Tharparkar, Khairpur, Malir, Lasbela and Khuzdar where the HDI (Humanitarian Development Index) is also one of the lowest in the world.

These community water wells are manually dug and then built with a proper framework including brick layering internally, a raised RCC platform covered from each side to support the walls, and a proper drainage for wastewater.



### WATER FILTRATION & COOLER PROJECT

Increase in the population has created a water crisis which is mounting daily. Water quality and population density are closely linked, the higher the population density, the higher the pollution. It is estimated that nearly 40% of deaths are due to contaminated water.

This project is particularly designed to install electric water filtration and cooler units in the schools, hospitals, and common places in urban areas of Pakistan. We believe that access to safe drinking water not only transforms lives but also creates a huge impact on the health of children.





## FOOD AND NUTRITION

### FOOD BOX PROJECT

The goal of this project is to reduce the hardship of the underprivileged communities by providing them with staple food supplies. We distribute a box of food supplies to each family, giving them enough food with nutritious value for a few weeks. Each food box includes flour, rice, lentils, chickpeas, sugar, tea, spices, salt, cooking oil, dry milk, etc.

### COOKED MEALS PROJECT

The goal of this project is to reduce the hardship of the impoverished and underprivileged, travellers, internally displaced people, and children in schools, poor labours by providing them with cooked food and ready-to-eat meal packs. We also run this program during the month of Ramadan to support people break their fast.

### FREE VEGETABLES & FRUITS PROJECT

The goal of this project is to provide free essential vegetables and fruits to poor and needy people, giving priority to disable, elderly and needy people. The pilot project is initiated in a semi-rural areal of Karachi.

*We distribute a box of food supplies to each family, giving them enough food with nutritious value for a few weeks.*





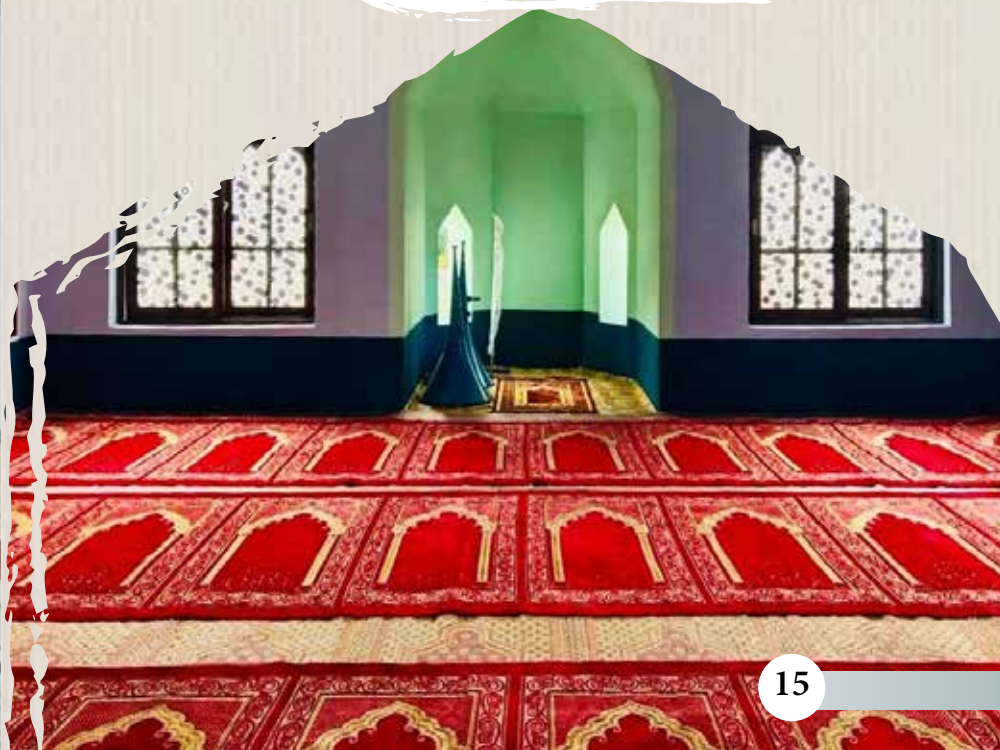
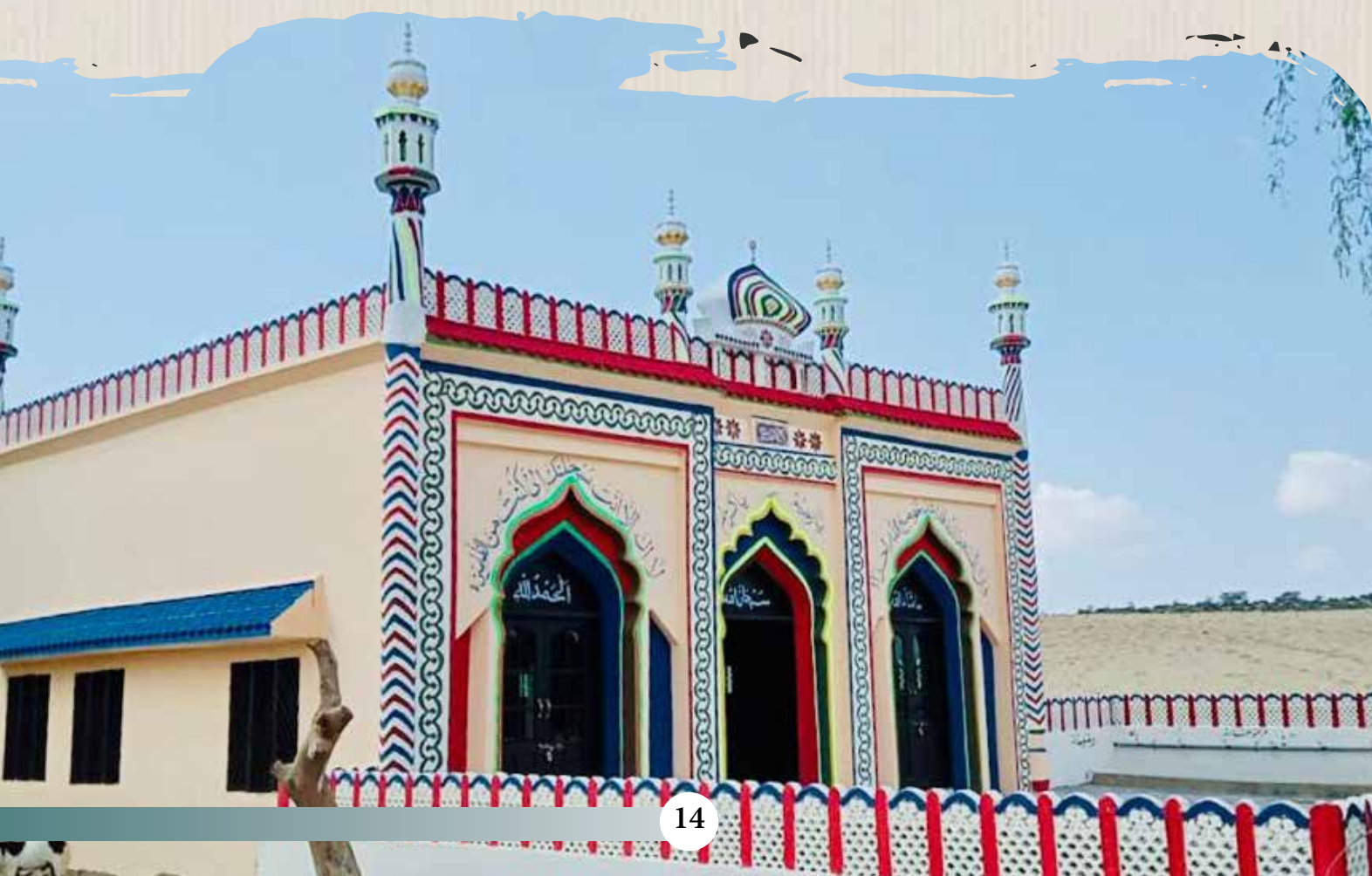
## MOSQUES & COMMUNITY CENTRES

A Mosque is considered a centre of a community in a Muslim society, it allows people to pray together, to celebrate the occasions together, to arrange funerals service, to provide information education facilities for the community. Each mosque is built with water facility, toilets are built adjacent to the mosque to facilitate the local community. Some of our mosques are disable friendly.

Majority of the locations selected to construct these mosques are deprived and the communities are poor to build these structures. With the support of donor organisations and individuals we identify the location and construct the communal centre for them. We have built these mosques and centres in Pakistan, Malawi, and Uganda.



“With the support of donor organisations and individuals we identify the location and construct the communal centre for them.”





## QURBANI & EID GIFT

Every Muslims around the world celebrate Eid ul Adha by sacrificing animals, remembering the sacrifice of Prophet Ibrahim. We are delivering this project on behalf of our donor organisations and individuals in Pakistan, Sri Lanka and Malawi and distribute meat among the poor communities in these areas. In some areas we also distribute Eid gifts to the children and needy communities.



## EMERGENCY RESPONSE

The Emergency Response Programme (ERP) is a vital element of our organisation, operating in emergencies to protect life and give dignity in times of crisis. Under this programme we run numerous projects to respond to immediate humanitarian needs. We coordinate with local and national governments and clusters, pair our projects with local needs and develop our framework in accordance with the IFRC Code of Conduct and Sphere standards. Our project guidelines ensure that the vulnerability criteria are addressed.

*We run numerous projects to respond to immediate humanitarian needs.*





Being Humanitarian support orphan and vulnerable students through World Association of Friends of Africa School, over 100 girls get regular education in WAFA School based in Zomba, Malawi. Through this education program underprivileged orphan girls have access to good education, new clothes, daily health meal, regular health check and other necessities are provided to these students by WAFA School.

“  
Over 100 girls get  
regular education  
in WAFA School  
based in Zomba,  
Malawi.  
”



RENOVATE A SCHOOL

Education has the power to transform a human being and is a basic human right for any individual. The best gift a parent can offer a child is education. Illiteracy is one of the main causes of sustained poverty. Millions of children in developing countries cannot go to school because of poverty. We have made it our priority to ensure that children have easy access to quality education.

Being Humanitarian runs different projects under the Education programme; we renovate and uplift vulnerable schools, distribute school supplies and stationaries, provide teacher training, develop educational resources, and more.

“  
We renovate and  
uplift vulnerable  
schools, distribute  
school supplies and  
stationaries,  
”





Being Humanitarian works hand in hand with Families Education Services Foundation to raise funding for their schools in Pakistan specially designed for deaf students.

Deaf Reach Schools and Training Centres provide comprehensive academic instruction, literacy development and vocational skills training to deaf children and adults in an enabling environment where students can excel. Deaf Reach also offers regular training program for parents and teachers to improve their communication with deaf children and students.

Deaf Reach prepares its students for government-issued Metric examination, and job placement opportunities upon graduation. In addition to academics, Deaf Reach offers basic vocational skills training to all students, ages 12 and older. Advanced vocational training courses are available for deaf young adults to equip them with marketable skills and prepare them for gainful employment. All Deaf Reach campuses are equipped with vocational training labs offering courses in IT skills, cooking and nutrition, arts, handicrafts, weaving, sewing, embroidery, screen printing, and tailoring.



## Structure, governance and management

Being Humanitarian is a charitable company limited by guarantee. The memorandum and articles of Association, under its previous name Humanitarian Europe, were incorporated on 16 January 2013 and amended by special resolution when re-registered at Companies House on 2 January 2014. The name change to Being Humanitarian was amended by a special resolution on 6 June 2014 and subsequently registered with Companies House on 12 June 2014 and with the Charity Commission on 25 June 2014.

The organisation is established as a charitable company under a memorandum of association which establishes the objects and powers of the charitable company and it is governed under its articles of association.

## Organisation

The trustees meet at least quarterly as a full board.

## Risk management

A risk register is in place which includes the major risks which are likely to affect the operation of the charity. This is considered at the each meeting of the trustees and any action which may be required is determined.

Those risks assessed to be of greatest significance remains those relating to our financial position. These are both internal over level of reserves, and external the ability of our funders in the current economic climate to continue their support of us. Control systems have been put place to ensure rapid action when required, for example when programme is not renewed, and these are monitored by the resources committee between meetings of the trustees.

## Risk management policy

The trustees confirm that they identify and review on an annual basis the major risks to which the charity is exposed and have established systems to manage these risks and have implemented procedures designed to minimise any potential impact on the Charity should these risks materialise. During the year actual risk assessments were carried out on governance, fundraising, competition, operations, information technology, finances and legal compliance.



Year ended 31 March 2021

### Objectives and activities

The main purpose of the organisation is as follows:

The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, bodies, organisations affected in such ways as the trustees shall think fit.

### Public benefits

The trustees confirm that they comply with their duty in section 17 of the Charities Act 2011 and have due regard to the public benefit guidance published by the charity commission.

Each of the activities described in the following sections contributes towards Being Humanitarian mission which is the relief of financial need and suffering among victims of natural or other kinds of disaster in Pakistan or Bangladesh in the form of money (or other means deemed suitable) for persons, bodies, organisations affected in such ways as the trustees shall think fit.

Being Humanitarian deliver its mission through developing the humanitarian capacity of organisation and their staff, through the work of our members and other trained staff and through sharing best practice to support field operations. The increased levels of skills derived from our learning and development programmes provide a wider public benefit to our ultimate beneficiary, who are those affected by disasters and other humanitarian crises, though they will rarely meet the Being Humanitarian directly.

### Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Year ended 31 March 2021

### Financial review

The Charity received donation and funds £505,660 during the period. Total outgoing resources amounted to £488,230 of which £456,764 was expended on direct charitable activities and £26,562 on the costs of running the office and on other Governance costs.

Total available funds at 31 March 2021 amounted to £102,594 of which £29,665 related to restricted funds and £72,929 was available for unrestricted purposes.

The Trustees are satisfied that the charity's activities during the period have met their objectives and are satisfied with the financial position at the period end.

### Reserves policy

The trustees have reviewed the Being Humanitarian's needs for reserves in line with the guidance, issued by the Charity Commission where the term "reserves" describes that part of a charity's income funds that is freely available for its general purposes at the trustees' discretion in furtherance of any of the charity's objects.

The Trustees believe that the Being Humanitarian should hold financial reserves (an Emergency Operating Reserve (EOR)) because:

- i) It has no endowment funding and is entirely dependent for income upon donor funding from year to year which is inevitably subject to fluctuation, and
- ii) It requires protection against and the ability to continue operating despite catastrophic or lesser but damaging events.

The Trustees believe that the minimum level of the EOR should normally be the equivalent of six months' (non project funded) organisational operating costs plus six months' salary commitments for all staff. The intention of the Trustees remains that the EOR should be built up to the desired level in stages consistent with the charity's overall financial position and its need to maintain and develop its charitable activities. This is particularly appropriate in light of the global economic climate and the risks that pose to the robustness of funding.

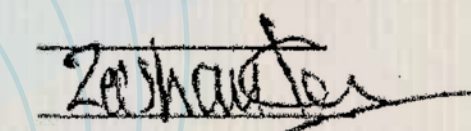
### Plans for future periods

The Trustees plan to carry out similar type of projects and activities during the coming year to meet the objectives and aims of the charity.

### Fundraising activities

The Trustees review the Charity's fundraising activities at the Annual General Meeting and the Executive Committee also monitors progress on fundraising activities at its quarterly meetings to ensure all known sources of funds are approached for financial support.

The trustees' annual report and the strategic report were approved on 20 October 2021 and signed on behalf of the board of trustees by:



Mr. Z Khan  
Trustee



## Independent Examiner's Report to the Trustees

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of BEING HUMANITARIAN LTD ('the charity') for the year ended 31 March 2021.

### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

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

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

## Independent Examiner's Report to the Trustees

Year ended 31 March 2021

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

 20/10/21

Mohammad Afzaal Bhatti FCCA  
Independent Examiner

1 Concord Business Centre  
Concord Road  
London  
UK  
W3 0TJ

20 October 2021



## Statement of Financial Activities

(including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	90,248	415,412	505,660	296,406
Other income	6	—	—	—	160
<b>Total income</b>		<u>90,248</u>	<u>415,412</u>	<u>505,660</u>	<u>296,566</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	7	4,905	—	4,905	20
Expenditure on charitable activities	8,9	26,561	456,764	483,325	296,022
<b>Total expenditure</b>		<u>31,466</u>	<u>456,764</u>	<u>488,230</u>	<u>296,042</u>
<b>Net income and net movement in funds</b>		<u>58,782</u>	<u>(41,352)</u>	<u>17,430</u>	<u>524</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		14,147	71,017	85,164	84,640
<b>Total funds carried forward</b>		<u>72,929</u>	<u>29,665</u>	<u>102,594</u>	<u>85,164</u>

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

## Statements of Financial Position

Year ended 31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	13	2,595	2,306
<b>Current assets</b>			
Debtors	14	60,106	35,117
Cash at bank and in hand		43,610	58,150
		<u>103,716</u>	<u>93,267</u>
<b>Creditors: amounts falling due within one year</b>	15	3,717	10,409
<b>Net current assets</b>		<u>99,999</u>	<u>82,858</u>
<b>Total assets less current liabilities</b>		<u>102,594</u>	<u>85,164</u>
<b>Net assets</b>		<u>102,594</u>	<u>85,164</u>
<b>Funds of the charity</b>			
Restricted funds		29,665	71,017
Unrestricted funds		72,929	14,147
<b>Total charity funds</b>	17	<u>102,594</u>	<u>85,164</u>

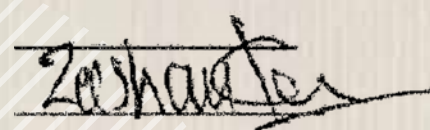
For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 20 October 2021, and are signed on behalf of the board by:



Mr. Z Khan  
Trustee

The notes on pages 28 to 36 form part of these financial statements.



## 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 2 Gordon Gardens, Edgware, HA8 5HG, England.

## 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 Companies Act 2006.

## 3. Accounting policies

### Basis of preparation

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

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

### Going concern

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

### 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.

## 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.

### Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.



## 3. Accounting policies (continued)

### 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:

Office Equipment - 20% reducing balance

### Impairment of fixed assets

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

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.

### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

## 3. Accounting policies (continued)

### Government grants (continued)

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

### 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.



# Notes to the Financial Statements (continued)

Year ended 31 March 2021

## 3. Accounting policies (continued)

### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

## 4. Limited by guarantee

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £10, to the company should it be wound up. At 31 March 2019 there were 3 members.

## 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	80,195	415,412	495,607
<b>Gifts</b>			
Gift aid	53	—	53
<b>Grants</b>			
Government grant income	10,000	—	10,000
	<u>90,248</u>	<u>415,412</u>	<u>505,660</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations	26,138	269,951	296,089
<b>Gifts</b>			
Gift aid	317	—	317
<b>Grants</b>			
Government grant income	—	—	—
	<u>26,455</u>	<u>269,951</u>	<u>296,406</u>

# Notes to the Financial Statements (continued)

Year ended 31 March 2021

## 6. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Gain on disposal of tangible fixed assets held for charity's own use	—	—	160	160

## 7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of other trading activities - Advertising and publicity	4,905	4,905	20	20

## 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable Activities	—	456,764	456,763
Support costs	26,561	—	26,562
	<u>26,561</u>	<u>456,764</u>	<u>483,325</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable Activities	—	263,172	263,174
Support costs	32,850	—	32,848
	<u>32,850</u>	<u>263,172</u>	<u>296,022</u>

## 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Charitable Activities	456,763	—	456,763	263,174
Governance costs	—	26,562	26,562	32,848
	<u>456,763</u>	<u>26,562</u>	<u>483,325</u>	<u>296,022</u>



## Notes to the Financial Statements (continued)

Year ended 31 March 2021

### 10. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	410	337
Gains on disposal of tangible fixed assets	—	(160)
Operating lease rentals	—	116
	<u>410</u>	<u>293</u>

### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	21,000	28,000
Employer contributions to pension plans	20	185
	<u>21,020</u>	<u>28,185</u>

The average head count of employees during the year was 1 (2020: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff - management	<u>1</u>	<u>1</u>

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

### 12. Trustee remuneration and expenses

None of the trustees were paid remuneration for acting in their capacity as trustees during the year ended 31 March 2019 (2018 - Nil)

### 13. Tangible fixed assets

	Equipment £
<b>Cost</b>	
At 1 April 2020	4,654
Additions	699
<b>At 31 March 2021</b>	<u>5,353</u>
<b>Depreciation</b>	
At 1 April 2020	2,348
Charge for the year	410
<b>At 31 March 2021</b>	<u>2,758</u>
<b>Carrying amount</b>	
<b>At 31 March 2021</b>	<u>2,595</u>
At 31 March 2020	<u>2,306</u>

## Notes to the Financial Statements (continued)

Year ended 31 March 2021

### 14. Debtors

	2021 £	2020 £
Trade debtors	58,106	33,117
Other debtors	2,000	2,000
	<u>60,106</u>	<u>35,117</u>

### 15. Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans and overdrafts	—	167
Accruals and deferred income	2,863	1,200
Social security and other taxes	854	9,042
	<u>3,717</u>	<u>10,409</u>

### 16. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021 £	2020 £
Recognised in income from donations and legacies:		
Government grants income	<u>10,000</u>	<u>—</u>

### 17. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	<u>14,147</u>	<u>90,248</u>	<u>(31,466)</u>	<u>72,929</u>

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
General funds	<u>20,402</u>	<u>26,615</u>	<u>(32,870)</u>	<u>14,147</u>



## Notes to the Financial Statements (continued)

Year ended 31 March 2021

### 17. Analysis of charitable funds (continued)

#### Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Restricted Fund 1 - desc in a/cs	71,017	415,412	(456,764)	29,665

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
Restricted Fund 1 - desc in a/cs	64,238	269,951	(263,172)	71,017

## Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	495,607	296,089
Gift aid	53	317
Government grant income	10,000	—
	<u>505,660</u>	<u>296,406</u>
<b>Other income</b>		
Gain on disposal of tangible fixed assets held for charity's own use	—	160
	<u>—</u>	<u>160</u>
<b>Total income</b>	<u>505,660</u>	<u>296,566</u>
<b>Expenditure</b>		
<b>Costs of other trading activities</b>		
Advertising and publicity - events, marketing and fundraising costs	4,905	20
	<u>4,905</u>	<u>20</u>
<b>Expenditure on charitable activities</b>		
Wages and salaries	21,000	28,000
Pension costs	20	185
Operating leases	—	116
Other establishment	—	70
Motor vehicle expenses	—	98
Other motor/travel costs	1,267	1,228
Legal and professional fees	3,045	1,200
Telephone	171	218
Other office costs	16	27
Depreciation	410	337
Bank charges	152	154
Subscriptions & membership fee	481	1,215
Direct charitable activity - Food	815	5,913
Direct charitable activity - WASH	67,559	167,072
Direct charitable activity - Community Centers & Mosques	282,354	32,103
Direct charitable activity - Orphans & Vulnerable	28,800	30,788
Direct charitable activity - Health	—	35
Direct charitable activity - Qurbani & Eid Gifts	74,963	22,065
Direct charitable activity - Education FESF	2,272	5,198
	<u>483,325</u>	<u>296,022</u>
<b>Total expenditure</b>	<u>488,230</u>	<u>296,042</u>
	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
<b>Net income</b>	<u>17,430</u>	<u>524</u>

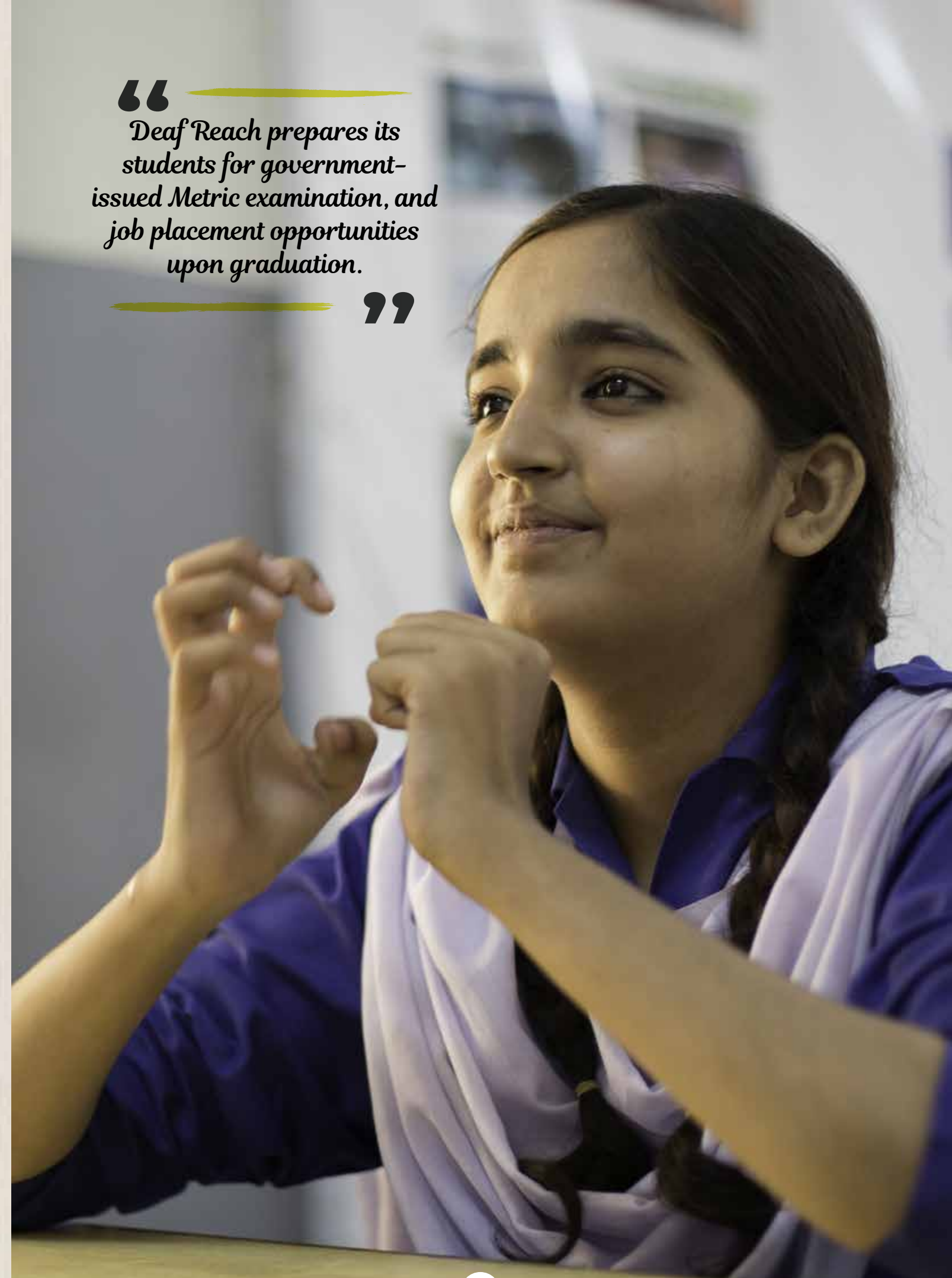


## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
<b>Costs of other trading activities</b>		
<b>Costs of other trading activities - Advertising and publicity</b>		
Advertising and publicity - events, marketing and fundraising costs	4,905	20
	<u>4,905</u>	<u>20</u>
<b>Costs of other trading activities</b>	<u>4,905</u>	<u>20</u>
<b>Expenditure on charitable activities</b>		
<b>Charitable Activities</b>		
<b>Activities undertaken directly</b>		
Direct charitable activity - Food	815	5,913
Direct charitable activity - WASH	67,559	167,072
Direct charitable activity - Community Centers & Mosques	282,354	32,103
Direct charitable activity - Orphans & Vulnerable	28,800	30,788
Direct charitable activity - Health	—	35
Direct charitable activity - Qurbani & Eid Gifts	74,963	22,065
Direct charitable activity - Education FESF	2,272	5,198
	<u>456,763</u>	<u>263,174</u>
<b>Governance costs</b>		
Governance costs - wages/salaries	21,000	28,000
Governance costs - pension costs	20	185
Governance costs - entertainment	—	116
Governance costs - printing, postage and stationery	—	70
Governance costs - motor expenses	—	98
Governance costs - travel and subsistence	1,267	1,228
Governance costs - accountancy fees	3,045	1,200
Governance costs - telephone	171	218
Governance costs - other office costs	16	27
Governance costs - depreciation	410	337
Governance costs - bank charges	152	154
Governance costs - subscriptions and membership fee	481	1,215
	<u>26,562</u>	<u>32,848</u>
<b>Expenditure on charitable activities</b>	<u>483,325</u>	<u>296,022</u>

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