

Help Yateem Trustees' Annual Report
01 October 2021 to 30 September 2022
Charity name: Help Yateem

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Charity registration number: 1158571

Company number: 08672833

Charity's principal address
St Luke's Business Centre
Suite 2, 85 Tarling road
London,
E16 1HN

Help Yateem Trustees Annual Report for the year ending 30 September 2022.

Purpose and Impact:

Help Yateem was set up 9 years ago by a group of concerned individuals about the increasing number of orphan and needy children in poorer countries that have been impacted by civil conflict and natural disasters. The poor public services in these countries resulted in a lack of educational facilities and basic services for orphan and needy families. We understood that the best and the most long-term sustainable solution is improving the education of these children to short-circuit the cycle of poverty of these communities.

Our Vision is:

The advancement of education of orphans in the developing world for the public benefit.
The relief of poverty of orphans and widows in the developing world for the public benefit.

We have achieved a lot on gradual basis and assisted many orphan and needy schools with educational facilities that will improve their educational standard. These facilities have helped many children with their employability and becoming self-reliant. For example:

Our ICT room projects for orphan schools in Mogadishu benefited many children to become IT literate, employable and self-reliant. This year we have supported the education of 1257 orphan and needy children in different countries with their education, food, and clothing through sponsorship and this has positively impacted their health and wellbeing.

We have assisted the building of Al-Walidayn Boys Orphanage in Kenya that is helping 160 children with their education, food, shelter, and medicine.

We have completed the canteen project for UM-Aisha Girl's school in Mogadishu. We have refurbished their old canteen that unfit and unhealthy for the students. We have installed new

kitchen, new flooring, and roof with electric fans. The students are happy with the canteen, the school attendance has improved dramatically.

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The canteen now generates income for the school, and they rent it as event venue in the evening after school. We have also provided school uniform and stationery.

Our Ramadan Iftar program this year has helped 4650 people in poorer countries such as the Gambia, Kenya, Somalia, Ethiopia, and Yemen. We have also provided Eid gifts and clothes to 115 orphan children.

Our bakery in Yemen is still operating and helping orphan and needy families with their daily bread benefiting 7520 people.

Our emergency relief programs have helped 2350 people that were affected by the draught and flooding in Somalia and Kenya. This was a mixture of hot-meal programs and food packages. We have also completed 6 water-well projects in needy area in the Gambia, Kenya, and Somalia.

Key to our work for the next five years is creating the orphan and needy families an environment that enables them to become self-sufficient. This will be through improved standard of education and other tailored assistance. The fruits the educational projects takes longer time to bear, but it the only sustainable way to short circuit the cycle of poverty. This is the only way forward as donors' disposable income is squeezed due to inflation and increasing cost of their day to day expenditure.

Governance and Decision Making

The trustees declare that they have throughout their activities, had regard to Guidance issued by the Charity Commission on public benefit. They review all Charity policies and make sure all projects are carried out in accordance with the Charity commission guidelines. Trustees and key members meet every week or every other week depending on the projects at hand and do the risk assessment and safeguarding necessary for the project delivery decisions. We aim to apply the charity governance code. All trustees give of their time freely and no remuneration or expenses were paid in the year.

Contribution made by volunteers

Our volunteers especially the youth have contributed a lot this year. The youth volunteers managed and made effective use of social media and other donation platforms such as Launch-good, Muslim-giving, Ramadan-Giving, Give-Brite and Just-giving. They also helped improving our website and made it mobile phone user friendly. We listened to our donors and most of them requested to improve the mobile phone donation frame. We also had our own volunteers

on the countries we were supporting especially Somalia, Kenya, Ethiopia and Yemen. The charity is grateful to their contribution.

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Performance of fundraising activities against objectives set

Overall, the fundraising for the year ended 2022 was good and achieved what we expected. We have earlier acknowledged that 2022 will be tough and will be lower than previous year as the donor disposable is squeezed by the high inflation of food and energy. But with the use of TV adverts such as Eman Channel and social media outlets and traditional fundraising, we managed to conduct fruitful fundraising.

Review of the charity's financial position at the end of the period

Help Yateem had a very good year and total receipts were £469567. Total Expenditure on different projects for the year was £400198. The remaining is carried forward to complete any outstanding and future projects. Help Yateem policy is to have a healthy balance on unrestricted funds for three to six months to cover the running costs of the schools we assist in educational facilities as well as the admin cost necessary to maintain our website. and resource generating activities. We managed not to overdraw throughout the year and have healthy reserve for future outstanding projects.

Our main source of funding comes from online donation and donation platforms such As Launch-good, Muslim-Giving, Ramadan-Giving and Give-Brite. We also do Mosque Collection during Ramadan. We do TV advert and once a year TV fund raising. We have Also started selling dates and profits from proceeds goes back to the charity. The date sale during Ramadan period helped the charity to have good relationship with the donors and also Attracted more donors after they purchase the dates.

Names of the charity trustees

Abdulghani Hassan Chairman
Ms Najma Hassan
Ashik Miah
Jabir Bashir Jokhia Trustee (Appointed 01.02.2022)

Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature:



Full name: Abdulghani Hassan

Position: Chairman

Date: 16/08/2023

REGISTERED COMPANY NUMBER: 08672833 (England and Wales)
REGISTERED CHARITY NUMBER: 1158571

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30 September 2022

for

Help Yateem

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for the Year Ended 30 September 2022

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TRUSTEES

Abdulghani Hassan Chairman
Ms Najma Hassan
Ashik Miah
Jabir Bashir Jokhia Trustee (appointed 1.2.22)

REGISTERED OFFICE

St. Luke's Business Centre
Suite 7,
85 Tarling Road
London
E16 6NU

**REGISTERED COMPANY
NUMBER**

08672833 (England and Wales)

**REGISTERED CHARITY
NUMBER**

1158571

INDEPENDENT EXAMINER

Quilfords Limited
Chartered Certified Accountants
113 Romford Road
London
E15 4LY

Report of the Trustees
for the Year Ended 30 September 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRATEGIC REPORT

Funds in surplus

The charity received total income of £469,567 (2021: £644,599) during the year. After payment of outgoing expenses of £400,199 (2021: £590,439), The charity was left with a surplus of £69,368 (2021: £54,160) for the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 17 May 2023 and signed on the board's behalf by:

A handwritten signature in black ink, appearing to be 'Abdulghani Hassan', written in a cursive style.

Abdulghani Hassan - Trustee

Independent Examiner's Report to the Trustees of
Help Yateem

Independent examiner's report to the trustees of Help Yateem ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

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.

Askir Ali
ACCA
Quilfords Limited
Chartered Certified Accountants
113 Romford Road
London
E15 4LY

17 May 2023

Statement of Financial Activities
for the Year Ended 30 September 2022

	Notes	Unrestricted fund £	Restricted fund £	30.9.22 Total funds £	30.9.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	267,661	-	267,661	290,031
Other trading activities	3	<u>31,740</u>	<u>170,166</u>	<u>201,906</u>	<u>354,568</u>
Total		299,401	170,166	469,567	644,599
EXPENDITURE ON					
Raising funds	4	75,860	-	75,860	53,676
Charitable activities	5				
Educational Projects		-	-	-	70,688
Relief program		123,023	170,166	293,189	445,569
Other		<u>31,149</u>	<u>-</u>	<u>31,149</u>	<u>20,506</u>
Total		<u>230,032</u>	<u>170,166</u>	<u>400,198</u>	<u>590,439</u>
NET INCOME		69,369	-	69,369	54,160
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>263,225</u>	<u>-</u>	<u>263,225</u>	<u>209,065</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>332,594</u></u>	<u><u>-</u></u>	<u><u>332,594</u></u>	<u><u>263,225</u></u>

	Notes	30.9.22 £	30.9.21 £
CURRENT ASSETS			
Stocks	9	13,730	22,518
Debtors	10	289,270	-
Cash at bank		<u>31,394</u>	<u>241,907</u>
		334,394	264,425
CREDITORS			
Amounts falling due within one year	11	(1,800)	(1,200)
		<u>332,594</u>	<u>263,225</u>
NET CURRENT ASSETS			
		<u>332,594</u>	<u>263,225</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>332,594</u>	<u>263,225</u>
NET ASSETS			
		<u>332,594</u>	<u>263,225</u>
FUNDS	13		
Unrestricted funds		<u>332,594</u>	<u>263,225</u>
TOTAL FUNDS		<u>332,594</u>	<u>263,225</u>

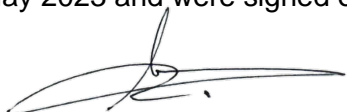
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 May 2023 and were signed on its behalf by:



Abdulghani Hassan - Trustee

Cash Flow Statement
for the Year Ended 30 September 2022

	Notes	30.9.22 £	30.9.21 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(210,513)</u>	<u>31,642</u>
Net cash (used in)/provided by operating activities		<u>(210,513)</u>	<u>31,642</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		(210,513)	31,642
Cash and cash equivalents at the beginning of the reporting period		<u>241,907</u>	<u>210,265</u>
Cash and cash equivalents at the end of the reporting period		<u><u>31,394</u></u>	<u><u>241,907</u></u>

Notes to the Cash Flow Statement
for the Year Ended 30 September 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.9.22 £	30.9.21 £
Net income for the reporting period (as per the Statement of Financial Activities)	69,369	54,160
Adjustments for:		
Decrease/(increase) in stocks	8,788	(22,518)
Increase in debtors	(289,270)	-
Increase in creditors	<u>600</u>	<u>-</u>
Net cash (used in)/provided by operations	<u>(210,513)</u>	<u>31,642</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.21 £	Cash flow £	At 30.9.22 £
Net cash			
Cash at bank	<u>241,907</u>	<u>(210,513)</u>	<u>31,394</u>
	<u>241,907</u>	<u>(210,513)</u>	<u>31,394</u>
Total	<u>241,907</u>	<u>(210,513)</u>	<u>31,394</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

2. DONATIONS AND LEGACIES

	30.9.22	30.9.21
	£	£
Donations	210,052	234,138
Gift aid	57,609	52,981
Grants	-	2,912
	<u>267,661</u>	<u>290,031</u>

Grants received, included in the above, are as follows:

	30.9.22	30.9.21
	£	£
Other grants	-	2,912

3. OTHER TRADING ACTIVITIES

	30.9.22	30.9.21
	£	£
Orphan sponsorship	60,720	51,494
Ramadan & Eid packages for orphan families	75,768	43,817
Qurbani for orphan	-	54,434
Kenya boys orphanage building project	-	85,213
Yemen orphan families relief	-	38,918
Zakaat Fund	-	27,102
Water & Masjid Project	12,941	25,285
Sales	31,740	28,305
Emergency relief program	20,737	-
	<u>201,906</u>	<u>354,568</u>

4. RAISING FUNDS

Raising donations and legacies

	30.9.22	30.9.21
	£	£
Support costs	<u>75,860</u>	<u>53,676</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

5. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 6) £
Relief program	<u>293,189</u>

6. SUPPORT COSTS

	Administrative expenses £	Governance costs £	Totals £
Raising donations and legacies	74,060	1,800	75,860
Relief program	<u>293,189</u>	-	<u>293,189</u>
	<u>367,249</u>	<u>1,800</u>	<u>369,049</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	290,031	-	290,031
Other trading activities	<u>28,305</u>	<u>326,263</u>	<u>354,568</u>
Total	318,336	326,263	644,599
EXPENDITURE ON			
Raising funds	53,676	-	53,676
Charitable activities			
Educational Projects	70,688	-	70,688
Relief program	119,306	326,263	445,569
Other	<u>20,506</u>	-	<u>20,506</u>
Total	<u>264,176</u>	<u>326,263</u>	<u>590,439</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME	54,160	-	54,160
RECONCILIATION OF FUNDS			
Total funds brought forward	209,065	-	209,065
TOTAL FUNDS CARRIED FORWARD	<u>263,225</u>	<u>-</u>	<u>263,225</u>

9. STOCKS

	30.9.22 £	30.9.21 £
Finished goods	<u>13,730</u>	<u>22,518</u>

10. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.9.22 £	30.9.21 £
Help Yateem Trust	<u>289,270</u>	<u>-</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22 £	30.9.21 £
Accruals and deferred income	<u>1,800</u>	<u>1,200</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	30.9.22 Total funds £	30.9.21 Total funds £
Current assets	334,394	-	334,394	264,425
Current liabilities	<u>(1,800)</u>	<u>-</u>	<u>(1,800)</u>	<u>(1,200)</u>
	<u>332,594</u>	<u>-</u>	<u>332,594</u>	<u>263,225</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

13. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	263,225	69,369	332,594
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>263,225</u>	<u>69,369</u>	<u>332,594</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	299,401	(230,032)	69,369
Restricted funds			
Donation	170,166	(170,166)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>469,567</u>	<u>(400,198)</u>	<u>69,369</u>

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	209,065	54,160	263,225
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>209,065</u>	<u>54,160</u>	<u>263,225</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	318,336	(264,176)	54,160
Restricted funds			
Donation	326,263	(326,263)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>644,599</u>	<u>(590,439)</u>	<u>54,160</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.20 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	209,065	123,529	332,594
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>209,065</u>	<u>123,529</u>	<u>332,594</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	617,737	(494,208)	123,529
Restricted funds			
Donation	496,429	(496,429)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,114,166</u>	<u>(990,637)</u>	<u>123,529</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

Detailed Statement of Financial Activities
for the Year Ended 30 September 2022

	30.9.22 £	30.9.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	210,052	234,138
Gift aid	57,609	52,981
Grants	-	2,912
	<u>267,661</u>	<u>290,031</u>
Other trading activities		
Orphan sponsorship	60,720	51,494
Ramadan & Eid packages for orphan families	75,768	43,817
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Zakaat Fund	-	27,102
Water & Masjid Project	12,941	25,285
Sales	31,740	28,305
Emergency relief program	<u>20,737</u>	<u>-</u>
	<u>201,906</u>	<u>354,568</u>
Total incoming resources	469,567	644,599
EXPENDITURE		
Other		
Purchases	22,361	43,024
Closing stock	(13,730)	(22,518)
Opening stock	<u>22,518</u>	<u>-</u>
	31,149	20,506
Support costs		
Administrative expenses		
Orphan educational projects	120,352	70,688
Fundraising costs	38,598	34,299
Administration expenses	35,462	18,177
Orphan ramadan food & Eid gift program	78,266	43,845
Carried forward	<u>272,678</u>	<u>167,009</u>

Detailed Statement of Financial Activities
for the Year Ended 30 September 2022

	30.9.22 £	30.9.21 £
Administrative expenses		
Brought forward	272,678	167,009
Orphan sponsorship	60,337	49,981
Yemen relief program	-	45,773
Eid qurbani	-	54,407
Kenya boys orphanage building	-	226,529
Water & Masjid Project	11,105	25,034
Emergency relief program	<u>23,129</u>	<u>-</u>
	367,249	568,733
Governance costs		
Accountancy and legal fees	<u>1,800</u>	<u>1,200</u>
Total resources expended	<u>400,198</u>	<u>590,439</u>
Net income	<u><u>69,369</u></u>	<u><u>54,160</u></u>

REGISTERED COMPANY NUMBER: 08672833 (England and Wales)
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Help Yateem

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TRUSTEES

Abdulghani Hassan Chairman
Ms Najma Hassan
Ashik Miah
Jabir Bashir Jokhia Trustee (appointed 1.2.22)

REGISTERED OFFICE

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Suite 7,
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STRATEGIC REPORT

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Abdulghani Hassan - Trustee

Independent examiner's report to the trustees of Help Yateem ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

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.

Askir Ali
ACCA
Quilfords Limited
Chartered Certified Accountants
113 Romford Road
London
E15 4LY

17 May 2023

Statement of Financial Activities
for the Year Ended 30 September 2022

	Notes	Unrestricted fund £	Restricted fund £	30.9.22 Total funds £	30.9.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	267,661	-	267,661	290,031
Other trading activities	3	<u>31,740</u>	<u>170,166</u>	<u>201,906</u>	<u>354,568</u>
Total		299,401	170,166	469,567	644,599
EXPENDITURE ON					
Raising funds	4	75,860	-	75,860	53,676
Charitable activities	5				
Educational Projects		-	-	-	70,688
Relief program		123,023	170,166	293,189	445,569
Other		<u>31,149</u>	<u>-</u>	<u>31,149</u>	<u>20,506</u>
Total		<u>230,032</u>	<u>170,166</u>	<u>400,198</u>	<u>590,439</u>
NET INCOME		69,369	-	69,369	54,160
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>263,225</u>	<u>-</u>	<u>263,225</u>	<u>209,065</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>332,594</u></u>	<u><u>-</u></u>	<u><u>332,594</u></u>	<u><u>263,225</u></u>

	Notes	30.9.22 £	30.9.21 £
CURRENT ASSETS			
Stocks	9	13,730	22,518
Debtors	10	289,270	-
Cash at bank		<u>31,394</u>	<u>241,907</u>
		334,394	264,425
CREDITORS			
Amounts falling due within one year	11	(1,800)	(1,200)
		<u>332,594</u>	<u>263,225</u>
NET CURRENT ASSETS			
		<u>332,594</u>	<u>263,225</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>332,594</u>	<u>263,225</u>
NET ASSETS			
		<u>332,594</u>	<u>263,225</u>
FUNDS	13		
Unrestricted funds		<u>332,594</u>	<u>263,225</u>
TOTAL FUNDS		<u>332,594</u>	<u>263,225</u>

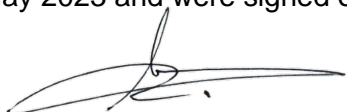
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 May 2023 and were signed on its behalf by:



Abdulghani Hassan - Trustee

Cash Flow Statement
for the Year Ended 30 September 2022

	Notes	30.9.22 £	30.9.21 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(210,513)</u>	<u>31,642</u>
Net cash (used in)/provided by operating activities		<u>(210,513)</u>	<u>31,642</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		(210,513)	31,642
Cash and cash equivalents at the beginning of the reporting period		<u>241,907</u>	<u>210,265</u>
Cash and cash equivalents at the end of the reporting period		<u><u>31,394</u></u>	<u><u>241,907</u></u>

Notes to the Cash Flow Statement
for the Year Ended 30 September 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.9.22 £	30.9.21 £
Net income for the reporting period (as per the Statement of Financial Activities)	69,369	54,160
Adjustments for:		
Decrease/(increase) in stocks	8,788	(22,518)
Increase in debtors	(289,270)	-
Increase in creditors	<u>600</u>	<u>-</u>
Net cash (used in)/provided by operations	<u>(210,513)</u>	<u>31,642</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.21 £	Cash flow £	At 30.9.22 £
Net cash			
Cash at bank	<u>241,907</u>	<u>(210,513)</u>	<u>31,394</u>
	<u>241,907</u>	<u>(210,513)</u>	<u>31,394</u>
Total	<u>241,907</u>	<u>(210,513)</u>	<u>31,394</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

2. DONATIONS AND LEGACIES

	30.9.22	30.9.21
	£	£
Donations	210,052	234,138
Gift aid	57,609	52,981
Grants	-	2,912
	<u>267,661</u>	<u>290,031</u>

Grants received, included in the above, are as follows:

	30.9.22	30.9.21
	£	£
Other grants	-	2,912

3. OTHER TRADING ACTIVITIES

	30.9.22	30.9.21
	£	£
Orphan sponsorship	60,720	51,494
Ramadan & Eid packages for orphan families	75,768	43,817
Qurbani for orphan	-	54,434
Kenya boys orphanage building project	-	85,213
Yemen orphan families relief	-	38,918
Zakaat Fund	-	27,102
Water & Masjid Project	12,941	25,285
Sales	31,740	28,305
Emergency relief program	20,737	-
	<u>201,906</u>	<u>354,568</u>

4. RAISING FUNDS

Raising donations and legacies

	30.9.22	30.9.21
	£	£
Support costs	<u>75,860</u>	<u>53,676</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

5. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 6) £
Relief program	<u>293,189</u>

6. SUPPORT COSTS

	Administrative expenses £	Governance costs £	Totals £
Raising donations and legacies	74,060	1,800	75,860
Relief program	<u>293,189</u>	-	<u>293,189</u>
	<u>367,249</u>	<u>1,800</u>	<u>369,049</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	290,031	-	290,031
Other trading activities	<u>28,305</u>	<u>326,263</u>	<u>354,568</u>
Total	318,336	326,263	644,599
EXPENDITURE ON			
Raising funds	53,676	-	53,676
Charitable activities			
Educational Projects	70,688	-	70,688
Relief program	119,306	326,263	445,569
Other	<u>20,506</u>	-	<u>20,506</u>
Total	<u>264,176</u>	<u>326,263</u>	<u>590,439</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME	54,160	-	54,160
RECONCILIATION OF FUNDS			
Total funds brought forward	209,065	-	209,065
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>263,225</u>	<u>-</u>	<u>263,225</u>

9. STOCKS

	30.9.22 £	30.9.21 £
Finished goods	<u>13,730</u>	<u>22,518</u>

10. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.9.22 £	30.9.21 £
Help Yateem Trust	<u>289,270</u>	<u>-</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22 £	30.9.21 £
Accruals and deferred income	<u>1,800</u>	<u>1,200</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	30.9.22 Total funds £	30.9.21 Total funds £
Current assets	334,394	-	334,394	264,425
Current liabilities	<u>(1,800)</u>	<u>-</u>	<u>(1,800)</u>	<u>(1,200)</u>
	<u>332,594</u>	<u>-</u>	<u>332,594</u>	<u>263,225</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

13. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	263,225	69,369	332,594
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>263,225</u>	<u>69,369</u>	<u>332,594</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	299,401	(230,032)	69,369
Restricted funds			
Donation	170,166	(170,166)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>469,567</u>	<u>(400,198)</u>	<u>69,369</u>

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	209,065	54,160	263,225
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>209,065</u>	<u>54,160</u>	<u>263,225</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	318,336	(264,176)	54,160
Restricted funds			
Donation	326,263	(326,263)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>644,599</u>	<u>(590,439)</u>	<u>54,160</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.20 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	209,065	123,529	332,594
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>209,065</u>	<u>123,529</u>	<u>332,594</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	617,737	(494,208)	123,529
Restricted funds			
Donation	496,429	(496,429)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,114,166</u>	<u>(990,637)</u>	<u>123,529</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

Detailed Statement of Financial Activities
for the Year Ended 30 September 2022

	30.9.22 £	30.9.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	210,052	234,138
Gift aid	57,609	52,981
Grants	-	2,912
	<u>267,661</u>	<u>290,031</u>
Other trading activities		
Orphan sponsorship	60,720	51,494
Ramadan & Eid packages for orphan families	75,768	43,817
Qurbani for orphan	-	54,434
Kenya boys orphanage building project	-	85,213
Yemen orphan families relief	-	38,918
Zakaat Fund	-	27,102
Water & Masjid Project	12,941	25,285
Sales	31,740	28,305
Emergency relief program	<u>20,737</u>	<u>-</u>
	<u>201,906</u>	<u>354,568</u>
Total incoming resources	469,567	644,599
EXPENDITURE		
Other		
Purchases	22,361	43,024
Closing stock	(13,730)	(22,518)
Opening stock	<u>22,518</u>	<u>-</u>
	31,149	20,506
Support costs		
Administrative expenses		
Orphan educational projects	120,352	70,688
Fundraising costs	38,598	34,299
Administration expenses	35,462	18,177
Orphan ramadan food & Eid gift program	78,266	43,845
Carried forward	<u>272,678</u>	<u>167,009</u>

Detailed Statement of Financial Activities
for the Year Ended 30 September 2022

	30.9.22 £	30.9.21 £
Administrative expenses		
Brought forward	272,678	167,009
Orphan sponsorship	60,337	49,981
Yemen relief program	-	45,773
Eid qurbani	-	54,407
Kenya boys orphanage building	-	226,529
Water & Masjid Project	11,105	25,034
Emergency relief program	<u>23,129</u>	<u>-</u>
	367,249	568,733
Governance costs		
Accountancy and legal fees	<u>1,800</u>	<u>1,200</u>
Total resources expended	<u>400,198</u>	<u>590,439</u>
Net income	<u><u>69,369</u></u>	<u><u>54,160</u></u>