



Help Yateem Trustees' Annual Report

01 October 2022 to 30 September 2023

Charity name: Help Yateem

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 10 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:

HELP YATEEM

St. Luke's Business centre
Suite 2, 85 Tarling Road
London, E16 1HN
United Kingdom

☎ 0203 004 9013
✉ info@helpyateem.org
🌐 www.helpyateem.org



Charity Registration No: 1158571



- Our ICT room projects for orphan schools in Mogadishu in Somalia is still running and 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 upgraded the ICT room Moalim Jama School in Mogadishu providing them 20 new All in-one computers with good memory capacity space.
- 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 also support them with part of the running cost.
- The canteen refurbishment project for UM-Aisha Girl's school in Mogadishu was successful. The students are happy with the canteen, the school attendance has improved dramatically. The health of the students has also improved due to the meals provided. The canteen now generates some 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 6450 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 with increased capacity and helping orphan and needy families with their daily bread benefiting over ten thousand people.
- Our emergency relief programs have helped over four thousand 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 collaborated with partnership of local and UK based charities on relief and clothing program to orphan and needy families affected in Turkish Earthquake benefiting three hundred families. We have also completed six water-well projects in needy area in the Gambia, Kenya, and Somalia.

HELP YATEEM

St. Luke's Business centre
Suite 2, 85 Tarling Road
London, E16 1HN
United Kingdom

☎ 0203 004 9013
✉ info@helpyateem.org
🌐 www.helpyateem.org

 **help yateem**
dedicated to orphans

Charity Registration No: 1158571



- We have built a health clinic and small school for needy and orphan children in Gambia helping rural community with maternity and basic health services and educational needs. We also took the task of maintaining and assisting with operational cost.

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 take longer time to bear, but it is 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 the 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 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 Gambia, Somalia, Kenya, Ethiopia and Yemen. The charity is grateful to their contribution.



Performance of fundraising activities against objectives set

Overall, the fundraising for the year ended 2023 was good and achieved what we expected. We have earlier acknowledged that 2022/2023 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 stable year, and total receipts were £223504. Total Expenditure on different projects for the year was £238890. We had exiting funds carried forward from last year that we used. 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 Attracted more donors after they purchase the dates.

HELP YATEEM

St. Luke's Business centre
Suite 2, 85 Tarling Road
London, E16 1HN
United Kingdom

☎ 0203 004 9013
✉ info@helpyateem.org
🌐 www.helpyateem.org



Charity Registration No: 1158571



Names of the charity trustees

Abdulghani Hassan Chairman

Mrs Najma Hassan

Ashik Miah

Jabir Bashir Jokhia Trustee

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: Chairperson

Date: 27 July 2024

HELP YATEEM

St. Luke's Business centre
Suite 2, 85 Tarling Road
London, E16 1HN
United Kingdom

☎ 0203 004 9013
✉ info@helpyateem.org
🌐 www.helpyateem.org

 **help yateem**
dedicated to orphans

Charity Registration No: 1158571

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 2023

for

Help Yateem

Contents of the Financial Statements
for the Year Ended 30 September 2023

	Page
Reference and Administrative Details	1
Report of the Trustees	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Statement of Financial Position	5 to 6
Statement of Cash Flows	7
Notes to the Statement of Cash Flows	8
Notes to the Financial Statements	9 to 15
Detailed Statement of Financial Activities	16 to 17

TRUSTEES	Abdulghani Hassan Chairman Ms Najma Hassan Ashik Miah Jabir Bashir Jokhia Trustee
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

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 2023. 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

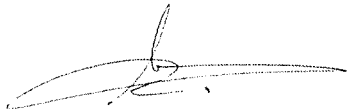
The charity received total income of £223,504 (2022: £469,567) during the year. After payment of outgoing expenses of £238,890 (2022: £400,199), The charity was left with a deficit of £15,386 (2022: £69,368 surplus) for the year.

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 29 May 2024 and signed on the board's behalf by:



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 2023.

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

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

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

29 May 2024

Statement of Financial Activities
for the Year Ended 30 September 2023

	Notes	Unrestricted fund £	Restricted fund £	30.9.23 Total funds £	30.9.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	87,309	-	87,309	267,661
Other trading activities	3	<u>18,055</u>	<u>118,140</u>	<u>136,195</u>	<u>201,906</u>
Total		<u>105,364</u>	<u>118,140</u>	<u>223,504</u>	<u>469,567</u>
 EXPENDITURE ON					
Raising funds	4	51,941	-	51,941	75,860
Charitable activities	5				
Relief program		52,741	118,140	170,881	293,189
Other		<u>16,068</u>	<u>-</u>	<u>16,068</u>	<u>31,149</u>
Total		<u>120,750</u>	<u>118,140</u>	<u>238,890</u>	<u>400,198</u>
 NET INCOME/(EXPENDITURE)		(15,386)	-	(15,386)	69,369
 RECONCILIATION OF FUNDS					
Total funds brought forward		332,594	-	332,594	263,225
 TOTAL FUNDS CARRIED FORWARD		<u><u>317,208</u></u>	<u><u>-</u></u>	<u><u>317,208</u></u>	<u><u>332,594</u></u>

The notes form part of these financial statements

Statement of Financial Position
30 September 2023

	Notes	30.9.23 £	30.9.22 £
CURRENT ASSETS			
Stocks	9	11,226	13,730
Debtors	10	287,470	289,270
Cash at bank		<u>20,312</u>	<u>31,394</u>
		319,008	334,394
CREDITORS			
Amounts falling due within one year	11	(1,800)	(1,800)
		<u>317,208</u>	<u>332,594</u>
NET CURRENT ASSETS			
		<u>317,208</u>	<u>332,594</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>317,208</u>	<u>332,594</u>
NET ASSETS			
		<u>317,208</u>	<u>332,594</u>
FUNDS	13		
Unrestricted funds		<u>317,208</u>	<u>332,594</u>
TOTAL FUNDS		<u>317,208</u>	<u>332,594</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

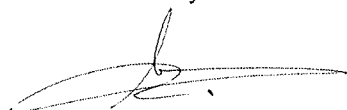
The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 337 of the Companies Act 2006 and
- 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 29 May 2024 and were signed on its behalf by:

Abdulghani Hassan - Trustee



The notes form part of these financial statements

Statement of Cash Flows
for the Year Ended 30 September 2023

	Notes	30.9.23 £	30.9.22 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(11,082)</u>	<u>(210,513)</u>
Net cash used in operating activities		<u>(11,082)</u>	<u>(210,513)</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		(11,082)	(210,513)
Cash and cash equivalents at the beginning of the reporting period		<u>31,394</u>	<u>241,907</u>
Cash and cash equivalents at the end of the reporting period		<u><u>20,312</u></u>	<u><u>31,394</u></u>

The notes form part of these financial statements

Notes to the Statement of Cash Flows
for the Year Ended 30 September 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.9.23 £	30.9.22 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(15,386)	69,369
Adjustments for:		
Decrease in stocks	2,504	8,788
Decrease/(increase) in debtors	1,800	(239,270)
Increase in creditors	-	600
Net cash used in operations	<u>(11,082)</u>	<u>(210,513)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.22 £	Cash flow £	At 30.9.23 £
Net cash			
Cash at bank	<u>31,394</u>	<u>(11,082)</u>	<u>20,312</u>
	<u>31,394</u>	<u>(11,082)</u>	<u>20,312</u>
Total	<u>31,394</u>	<u>(11,082)</u>	<u>20,312</u>

The notes form part of these financial statements

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 2023

2. DONATIONS AND LEGACIES

	30.9.23	30.9.22
	£	£
Donations	87,309	210,052
Gift aid	-	57,609
	<u>87,309</u>	<u>267,661</u>

3. OTHER TRADING ACTIVITIES

	30.9.23	30.9.22
	£	£
Orphan sponsorship	21,162	60,720
Ramadan & Eid packages for orphan families	40,018	75,768
Qurbani for orphan	12,267	-
Water & Masjid Project	-	12,941
Sales	18,055	31,740
Emergency relief program	22,473	20,737
Development Projects	22,220	-
	<u>136,195</u>	<u>201,906</u>

4. RAISING FUNDS

Raising donations and legacies

	30.9.23	30.9.22
	£	£
Support costs	<u>51,941</u>	<u>75,860</u>

5. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 6)
	£
Relief program	<u>170,881</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

6. SUPPORT COSTS

	Administrative expenses £	Governance costs £	Totals £
Raising donations and legacies	50,141	1,800	51,941
Relief program	<u>170,881</u>	<u>-</u>	<u>170,881</u>
	<u>221,022</u>	<u>1,800</u>	<u>222,822</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	267,661	-	267,661
Other trading activities	<u>31,740</u>	<u>170,166</u>	<u>201,906</u>
Total	<u>299,401</u>	<u>170,166</u>	<u>469,567</u>
EXPENDITURE ON			
Raising funds	75,860	-	75,860
Charitable activities			
Relief program	123,023	170,166	293,189
Other	<u>31,149</u>	<u>-</u>	<u>31,149</u>
Total	<u>230,032</u>	<u>170,166</u>	<u>400,198</u>
NET INCOME	69,369	-	69,369
RECONCILIATION OF FUNDS			
Total funds brought forward	263,225	-	263,225

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>332,594</u>	<u>-</u>	<u>332,594</u>

9. STOCKS

	30.9.23 £	30.9.22 £
Finished goods	<u>11,226</u>	<u>13,730</u>

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

	30.9.23 £	30.9.22 £
Help Yateem Trust	<u>287,470</u>	<u>289,270</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23 £	30.9.22 £
Accruals and deferred income	<u>1,800</u>	<u>1,800</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	30.9.23 Total funds £	30.9.22 Total funds £
Current assets	319,008	-	319,008	334,394
Current liabilities	<u>(1,800)</u>	<u>-</u>	<u>(1,800)</u>	<u>(1,800)</u>
	<u>317,208</u>	<u>-</u>	<u>317,208</u>	<u>332,594</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

13. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	332,594	(15,386)	317,208
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>332,594</u>	<u>(15,386)</u>	<u>317,208</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	105,364	(120,750)	(15,386)
Restricted funds			
Donation	118,140	(118,140)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>223,504</u>	<u>(238,890)</u>	<u>(15,386)</u>

Comparatives for 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>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

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	299,401	(230,032)	69,369
Restricted funds			
Donation	170,166	(170,166)	-
TOTAL FUNDS	<u>469,567</u>	<u>(400,198)</u>	<u>69,369</u>

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

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	263,225	53,983	317,208
TOTAL FUNDS	<u>263,225</u>	<u>53,983</u>	<u>317,208</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	404,765	(350,782)	53,983
Restricted funds			
Donation	288,306	(288,306)	-
TOTAL FUNDS	<u>693,071</u>	<u>(639,088)</u>	<u>53,983</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.

Detailed Statement of Financial Activities
for the Year Ended 30 September 2023

	30.9.23 £	30.9.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	87,309	210,052
Gift aid	-	57,609
	<u>87,309</u>	<u>267,661</u>
Other trading activities		
Orphan sponsorship	21,162	60,720
Ramadan & Eid packages for orphan families	40,018	75,768
Qurbani for orphan	12,267	-
Water & Masjid Project	-	12,941
Sales	18,055	31,740
Emergency relief program	22,473	20,737
Development Projects	<u>22,220</u>	<u>-</u>
	<u>136,195</u>	<u>201,906</u>
Total incoming resources	223,504	469,567
EXPENDITURE		
Other		
Purchases	13,564	22,361
Closing stock	(11,226)	(13,730)
Opening stock	<u>13,730</u>	<u>22,518</u>
	16,068	31,149
Support costs		
Administrative expenses		
Orphan educational projects	43,540	120,352
Fundraising costs	31,460	38,598
Administration expenses	18,681	35,462
Orphan ramadan food & Eid gift program	45,880	78,266
Carried forward	<u>139,561</u>	<u>272,678</u>

This page does not form part of the statutory financial statements

Help Yateem

Detailed Statement of Financial Activities for the Year Ended 30 September 2023

	30.9.23 £	30.9.22 £
Administrative expenses		
Brought forward	139,561	272,678
Orphan sponsorship	21,430	60,337
Eid qurbani	13,121	-
Water & Masjid Project	-	11,105
Emergency relief program	24,910	23,129
Development project expense	<u>22,000</u>	<u>-</u>
	221,022	367,249
Governance costs		
Accountancy and legal fees	<u>1,800</u>	<u>1,800</u>
Total resources expended	<u>238,890</u>	<u>400,198</u>
Net (expenditure)/income	<u>(15,386)</u>	<u>69,369</u>

This page does not form part of the statutory financial statements

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 2023

for

Help Yateem

Contents of the Financial Statements
for the Year Ended 30 September 2023

	Page
Reference and Administrative Details	1
Report of the Trustees	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Statement of Financial Position	5 to 6
Statement of Cash Flows	7
Notes to the Statement of Cash Flows	8
Notes to the Financial Statements	9 to 15
Detailed Statement of Financial Activities	16 to 17

TRUSTEES	Abdulghani Hassan Chairman Ms Najma Hassan Ashik Miah Jabir Bashir Jokhia Trustee
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

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 2023. 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

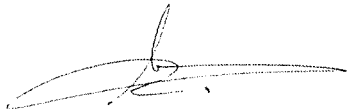
The charity received total income of £223,504 (2022: £469,567) during the year. After payment of outgoing expenses of £238,890 (2022: £400,199), The charity was left with a deficit of £15,386 (2022: £69,368 surplus) for the year.

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 29 May 2024 and signed on the board's behalf by:



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 2023.

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

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

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

29 May 2024

Statement of Financial Activities
for the Year Ended 30 September 2023

	Notes	Unrestricted fund £	Restricted fund £	30.9.23 Total funds £	30.9.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	87,309	-	87,309	267,661
Other trading activities	3	<u>18,055</u>	<u>118,140</u>	<u>136,195</u>	<u>201,906</u>
Total		<u>105,364</u>	<u>118,140</u>	<u>223,504</u>	<u>469,567</u>
 EXPENDITURE ON					
Raising funds	4	51,941	-	51,941	75,860
Charitable activities	5				
Relief program		52,741	118,140	170,881	293,189
Other		<u>16,068</u>	<u>-</u>	<u>16,068</u>	<u>31,149</u>
Total		<u>120,750</u>	<u>118,140</u>	<u>238,890</u>	<u>400,198</u>
 NET INCOME/(EXPENDITURE)		(15,386)	-	(15,386)	69,369
 RECONCILIATION OF FUNDS					
Total funds brought forward		332,594	-	332,594	263,225
 TOTAL FUNDS CARRIED FORWARD		<u><u>317,208</u></u>	<u><u>-</u></u>	<u><u>317,208</u></u>	<u><u>332,594</u></u>

The notes form part of these financial statements

Statement of Financial Position
30 September 2023

	Notes	30.9.23 £	30.9.22 £
CURRENT ASSETS			
Stocks	9	11,226	13,730
Debtors	10	287,470	289,270
Cash at bank		<u>20,312</u>	<u>31,394</u>
		319,008	334,394
CREDITORS			
Amounts falling due within one year	11	(1,800)	(1,800)
		<u>317,208</u>	<u>332,594</u>
NET CURRENT ASSETS			
		<u>317,208</u>	<u>332,594</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>317,208</u>	<u>332,594</u>
NET ASSETS			
		<u>317,208</u>	<u>332,594</u>
FUNDS	13		
Unrestricted funds		<u>317,208</u>	<u>332,594</u>
TOTAL FUNDS		<u>317,208</u>	<u>332,594</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

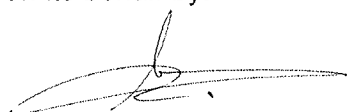
The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 337 of the Companies Act 2006 and
- 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 29 May 2024 and were signed on its behalf by:

Abdulghani Hassan - Trustee



The notes form part of these financial statements

Statement of Cash Flows
for the Year Ended 30 September 2023

	Notes	30.9.23 £	30.9.22 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(11,082)</u>	<u>(210,513)</u>
Net cash used in operating activities		<u>(11,082)</u>	<u>(210,513)</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		(11,082)	(210,513)
Cash and cash equivalents at the beginning of the reporting period		<u>31,394</u>	<u>241,907</u>
Cash and cash equivalents at the end of the reporting period		<u><u>20,312</u></u>	<u><u>31,394</u></u>

The notes form part of these financial statements

Notes to the Statement of Cash Flows
for the Year Ended 30 September 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.9.23 £	30.9.22 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(15,386)	69,369
Adjustments for:		
Decrease in stocks	2,504	8,788
Decrease/(increase) in debtors	1,800	(239,270)
Increase in creditors	-	600
Net cash used in operations	<u>(11,082)</u>	<u>(210,513)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.22 £	Cash flow £	At 30.9.23 £
Net cash			
Cash at bank	<u>31,394</u>	<u>(11,082)</u>	<u>20,312</u>
	<u>31,394</u>	<u>(11,082)</u>	<u>20,312</u>
Total	<u>31,394</u>	<u>(11,082)</u>	<u>20,312</u>

The notes form part of these financial statements

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 2023

2. DONATIONS AND LEGACIES

	30.9.23	30.9.22
	£	£
Donations	87,309	210,052
Gift aid	-	57,609
	<u>87,309</u>	<u>267,661</u>

3. OTHER TRADING ACTIVITIES

	30.9.23	30.9.22
	£	£
Orphan sponsorship	21,162	60,720
Ramadan & Eid packages for orphan families	40,018	75,768
Qurbani for orphan	12,267	-
Water & Masjid Project	-	12,941
Sales	18,055	31,740
Emergency relief program	22,473	20,737
Development Projects	22,220	-
	<u>136,195</u>	<u>201,906</u>

4. RAISING FUNDS

Raising donations and legacies

	30.9.23	30.9.22
	£	£
Support costs	<u>51,941</u>	<u>75,860</u>

5. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 6)
	£
Relief program	<u>170,881</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

6. SUPPORT COSTS

	Administrative expenses £	Governance costs £	Totals £
Raising donations and legacies	50,141	1,800	51,941
Relief program	<u>170,881</u>	<u>-</u>	<u>170,881</u>
	<u>221,022</u>	<u>1,800</u>	<u>222,822</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	267,661	-	267,661
Other trading activities	<u>31,740</u>	<u>170,166</u>	<u>201,906</u>
Total	<u>299,401</u>	<u>170,166</u>	<u>469,567</u>
EXPENDITURE ON			
Raising funds	75,860	-	75,860
Charitable activities			
Relief program	123,023	170,166	293,189
Other	<u>31,149</u>	<u>-</u>	<u>31,149</u>
Total	<u>230,032</u>	<u>170,166</u>	<u>400,198</u>
NET INCOME	69,369	-	69,369
RECONCILIATION OF FUNDS			
Total funds brought forward	263,225	-	263,225

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>332,594</u>	<u>-</u>	<u>332,594</u>

9. STOCKS

	30.9.23 £	30.9.22 £
Finished goods	<u>11,226</u>	<u>13,730</u>

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

	30.9.23 £	30.9.22 £
Help Yateem Trust	<u>287,470</u>	<u>289,270</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23 £	30.9.22 £
Accruals and deferred income	<u>1,800</u>	<u>1,800</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	30.9.23 Total funds £	30.9.22 Total funds £
Current assets	319,008	-	319,008	334,394
Current liabilities	<u>(1,800)</u>	<u>-</u>	<u>(1,800)</u>	<u>(1,800)</u>
	<u>317,208</u>	<u>-</u>	<u>317,208</u>	<u>332,594</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

13. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	332,594	(15,386)	317,208
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>332,594</u>	<u>(15,386)</u>	<u>317,208</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	105,364	(120,750)	(15,386)
Restricted funds			
Donation	118,140	(118,140)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>223,504</u>	<u>(238,890)</u>	<u>(15,386)</u>

Comparatives for 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>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

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	299,401	(230,032)	69,369
Restricted funds			
Donation	170,166	(170,166)	-
TOTAL FUNDS	<u>469,567</u>	<u>(400,198)</u>	<u>69,369</u>

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

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	263,225	53,983	317,208
TOTAL FUNDS	<u>263,225</u>	<u>53,983</u>	<u>317,208</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	404,765	(350,782)	53,983
Restricted funds			
Donation	288,306	(288,306)	-
TOTAL FUNDS	<u>693,071</u>	<u>(639,088)</u>	<u>53,983</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.

Detailed Statement of Financial Activities
for the Year Ended 30 September 2023

	30.9.23 £	30.9.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	87,309	210,052
Gift aid	-	57,609
	<u>87,309</u>	<u>267,661</u>
Other trading activities		
Orphan sponsorship	21,162	60,720
Ramadan & Eid packages for orphan families	40,018	75,768
Qurbani for orphan	12,267	-
Water & Masjid Project	-	12,941
Sales	18,055	31,740
Emergency relief program	22,473	20,737
Development Projects	<u>22,220</u>	<u>-</u>
	<u>136,195</u>	<u>201,906</u>
Total incoming resources	223,504	469,567
EXPENDITURE		
Other		
Purchases	13,564	22,361
Closing stock	(11,226)	(13,730)
Opening stock	<u>13,730</u>	<u>22,518</u>
	<u>16,068</u>	<u>31,149</u>
Support costs		
Administrative expenses		
Orphan educational projects	43,540	120,352
Fundraising costs	31,460	38,598
Administration expenses	18,681	35,462
Orphan ramadan food & Eid gift program	45,880	78,266
Carried forward	<u>139,561</u>	<u>272,678</u>

This page does not form part of the statutory financial statements

Help Yateem

Detailed Statement of Financial Activities for the Year Ended 30 September 2023

	30.9.23 £	30.9.22 £
Administrative expenses		
Brought forward	139,561	272,678
Orphan sponsorship	21,430	60,337
Eid qurbani	13,121	-
Water & Masjid Project	-	11,105
Emergency relief program	24,910	23,129
Development project expense	<u>22,000</u>	<u>-</u>
	221,022	367,249
Governance costs		
Accountancy and legal fees	<u>1,800</u>	<u>1,800</u>
Total resources expended	<u>238,890</u>	<u>400,198</u>
Net (expenditure)/income	<u>(15,386)</u>	<u>69,369</u>

This page does not form part of the statutory financial statements