

Company registration number: 09382127

Charity registration number: 1160490

Islamic Help

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Islamic Help

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Reference and Administrative Details

Trustees	MR SULTAN NIAZ-UL HASSAN
	MR RAFAQAT HUSSAIN
	MR MOHAMMAD MASOOD ALAM KHAN
	MR SULTAN FIAZ-UL HASSAN
Principal Office	19 OMBERSLEY ROAD BIRMINGHAM B12 8UR
Company Registration Number	09382127
Charity Registration Number	1160490
Auditor	Cooper Parry Group Limited Sky View Argosy Road East Midlands Airport Castle Donington, Derby DE74 2SA

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Strategic Report for the Year Ended 31 March 2021

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2021, in compliance with s414C of the Companies Act 2006.

Achievements and performance

Review of charitable activities undertaken

This section of the report covers the calendar year from 1st January 2020 to 31st December 2020. This period is used as the timescale for the feedback reporting mechanism of project and programme delivery. During these 12 months and despite the severe challenges posed by the Covid-19 pandemic, our supporters, donors, partners and other stakeholders helped us to deliver emergency and long-term aid and support to improve the quality of life - directly and indirectly - for the equivalent of approx. 4 million people in the UK, Africa, Asia and the Middle East.

Some of our main highlights

- The provision of food, hygiene kits, PPE and other support to thousands of families in the UK and across the world affected by the Covid-19 pandemic.
- Continued support ranging from food and water to medical aid, education and shelter for Rohingya refugee communities in Bangladesh which benefited the equivalent of 2.4 million refugees.
- Ongoing aid and support to Syrian and Palestinian refugees in Jordan and Lebanon, plus poor Jordanian families in Jordan, that helped more than 102,000 individuals.
- More than 4,600 patients being seen or/and treated at our Birth Clinic in Irbid, Jordan, set up to assist pregnant Syrian refugees and their new-borns. During the year, the clinic helped 582 refugees to safely give birth to healthy babies.
- Despite the risks to their safety, our team in war-torn Yemen had one of its busiest years, delivering aid for donors and partners that benefited nearly 290,000 people.
- The delivery of food and PPE (personal protective equipment) to 1,000 affected families (approx. 6,000 people) in the aftermath of a devastating explosion in the port area of Beirut, Lebanon.
- Our team in Tanzania, the main hub of our work in Africa, delivered a range of projects that impacted positively on the lives of more than 350,000 individuals in poor and vulnerable communities.
- As well as delivering core programmes, our Cameroon office started work on behalf of institutional partners to develop large-scale infrastructure projects, including 3 new villages and two hospitals.
- During the year, the efforts of Islamic Help Cameroon - including continued support for refugees from the Central African and displaced families in CAR - provided seasonal and long term aid for more than 264,000 beneficiaries.
- In Pakistan - our longest-established office outside of the UK - our team concentrated on the delivery of projects to some of the poorest and most remote communities in the provinces of Punjab, Sindh and Baluchistan. Overall, more than 122,000 people benefited from that work.
- In addition to delivering a range of programmes that benefited the equivalent of 2.4 million Rohingya refugees, our Bangladesh team continued to assist poor and vulnerable host communities with seasonal food projects, water hand pumps and wells, and orphan care, benefiting more than 120,000 individuals.
- More than 15,000 people were the beneficiaries of the work of our Gaza office which, as well as core programmes like food security and orphan care, delivered Covid-19 food and hygiene packs for patients and staff at Al-Wafa charitable hospital and solar panels at two other hospitals to ensure their work continued even through the regular power cuts that blight the territory.
- The busiest times of the year were during Ramadan and Qurbani when our teams delivered seasonal food security, including the provision of family food packs and cooked meals, for nearly 700,000 people in 19 countries.
- Our orphans and childcare programmes saw donors providing regular sponsorship and support for more than 2,400 orphans and disabled children in Africa, Asia and the Middle East.
- In January and February 2020 - before the imposition of travel restrictions due to the global pandemic - we were able to take 90 orphans from Al Quds (Jerusalem) and 339 Palestinian orphans plus 30 widows from Jordan to the Holy Lands in Saudi Arabia as part of our Umrah for Orphans programme.
- The equivalent of more than 2.5 million individuals were the beneficiaries of our WASH (Water, Sanitation and Hygiene) programmes around the world. The installation of hand pumps, wells and other water supply schemes improved the quality of life for approx. 400,000 individuals in poor, remote or vulnerable communities in 5 countries, while our water tankers serving Rohingya refugees in Bangladesh benefited the equivalent of 2.19 million people during the course of the year.

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- Lockdowns in the UK due to Covid-19 restricted fundraising events and challenges, and forced a switch to online activities. Our staff and volunteers continued, however, to engage throughout the year in helping people in need through the delivery of food, hygiene packs and other support to families affected by the pandemic. There was also recognition from the UN for an environmental workshop aimed at young people, and the Best Film award at an international festival for an anti-crime and domestic abuse video which featured some of our UK staff and volunteers in acting roles.

1. COVID-19 RESPONSE

The Covid-19 pandemic created unprecedented challenges throughout 2020 as communities across the world suffered its devastating effects. Our teams continued to work - subject to local, regional and national restrictions - and, in addition to the delivery of existing programmes, instigated new projects to help ease some of the added pressures facing the poor and most vulnerable as a result of the pandemic.

For a large part, our Covid-19 response was integrated into existing programmes where possible, e.g. food deliveries and WASH (Water, Sanitation and Hygiene), but there were also specific projects designed to help at a time when many faced a loss of livelihoods and income, or/and needed hygiene kits and PPE to address health concerns. This aspect of our work, especially in the UK, extended to not only people in need but the emergency and health services.

Examples of this work through the year and the number of beneficiaries included:

- Provision of hygiene packs for Rohingya refugees in Bangladesh: 2,556
- Covid-19 hygiene kits, PPE and financial aid for Syrian and Palestinian refugees in Jordan: 4,005
- Distribution of hygiene kits to poor communities in Yemen: 3,145
- Covid-19 food & hygiene vouchers for resident in Gaza: 2,800
- Food and hygiene packs for patients & staff at Al-Wafa charitable hospital in Gaza: 600.

In the UK, staff and volunteers worked with local community groups and partners to provide aid, advice and support to households and health and emergency services. That work included:

- Contributing to and supporting a London volunteers' group which provided food to elderly and isolated residents - a project that was featured on a national news TV network
- Gift of Iftar initiative in which more than 2,000 hot meals were delivered to isolating residents in several areas of Birmingham
- The delivery of more than 200 food packs to Birmingham Central Mosque food bank for refugees and asylum seekers struggling in lockdown restrictions in Ramadan
- The provision of 80 food and hygiene packs to Penn Hospital in Wolverhampton for staff and patients, plus aid for staff at Birmingham's QE Hospital
- More than 100 food packs to Balsall Heath Police Station and Highgate Fire Station in Birmingham as a gesture of appreciation for their work
- Support for local food distributions from the Highfield Hall community venue in Hall Green, Birmingham
- Work with local community and church groups in the city to provide food to members of the public struggling during lockdowns and shortages caused by panic buying
- Supporting online sermons and Zoom sessions by a partner, the Bahu Trust, to help women, children and those suffering increased mental health issues due to the pandemic.

2. DISASTER & EMERGENCY RELIEF

Rohingya Refugees, Bangladesh

Since the exodus of an estimated 1 million Rohingya Muslims from Myanmar in 2017, the focus of our Bangladesh team has been the provision of emergency and longer term aid for the Rohingya refugee community at camps in Cox's Bazar.

In 2020, that work continued in earnest with the provision of food security, clean and safe water, hygiene packs, medical clinics, education for refugee children and orphan sponsorships. Those projects, on behalf of our donors and partners, benefited the equivalent of 2.4 million individuals and included:

- Clean and safe water, provided through water tankers and a series of water stations, served 6,000 refugees every day: the equivalent of 2.19 million people per year
- 2 medical clinics for partners serving a combined 8,000 patients per month: annual equiv. 96,000
- Cooked meals: 58,364
- Ramadan food packs: 32,628
- The distribution of meat parcels at Qurbani: 27,372
- 870 family shelter homes housing: 5,220
- Hygiene packs: 2,556
- Winter blankets: 1,800
- The implementation of the Humanity Rises Rehma Child Life Center on behalf of an American partner organisation where 120 Rohingya children received free education from qualified teachers plus free stationery, uniforms and daily meals.

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Syrian and Palestinian Refugees

As with our Bangladesh team's commitment to Rohingya refugees, our Jordan office continued to provide ongoing aid and support to tens of thousands of Syrian and Palestinian refugee families, as well as poor and vulnerable Jordanians.

There were more than 102,000 beneficiaries of a series of projects, including:

- Family food packs during Ramadan: 23,825 people
- Ramadan Iftar at Al Quds (Jerusalem): 1,000
- Winter aid including food, blankets and fuel: 14,480
- Qurbani meat parcels: 7,780
- Covid-19 hygiene kits, PPE and financial aid: 4,005
- Clothes, shoes and baby kits to local charities: 3,330
- In its fifth year of work, our Birth Clinic for pregnant Syrian refugees and their new-borns saw 4,661 patients and the safe and healthy birth of 582 new-borns
- Baby kits for new-borns: 1,876
- Palestinian orphans from Jordan & Al Quds plus widowed mothers on the Umrah for Orphans pilgrimage: 459
- Orphan sponsorship: 652 (incl. 150 sponsored by a Kuwaiti donor)
- Disabled children sponsorship: 74
- Schools for Syrian refugee children: 60
- Provision of energy-saving LED lights to Jordanian families and institutions: 40,000
- Mosque: Provision of carpets for a mosque in Asalt: 300
- Planting of trees in various government parks in Amman: 100
- Support with university fees for students at 3 universities: 80
- Support for eye surgeries for 21 poor patients.

Yemen

Despite facing risks to their own safety and well-being in the country's ongoing conflict, our team in Yemen experienced one of its busiest years as it delivered projects on behalf of our donors and partners to benefit nearly 290,000 poor and vulnerable people.

Two of the main highlights were the delivery of 10,990 family food packs - for more than 81,000 beneficiaries - on behalf of a major institutional partner, the Islamic Development Bank, and the provision of 60,000 litres a day for 6 months for nearly 6,000 beneficiaries on behalf of the Oldham Yemen Appeal.

Projects (and no. of beneficiaries) included:

- The delivery of (non-seasonal) family food packs throughout the year: 116,594
- Ramadan Food Packs: 5,505
- Qurbani meat: 37,928
- Winter Aid including clothing and fuel: 12,517
- A bakery providing 6,000 pieces of bread daily for poor families in Al-Muzaffar village: 2,220
- Hygiene kits: 3,145
- 35 solar-powered water wells in Taiz governate & supply from water tankers: 63,323
- Malnutrition Clinic in Aden district for children and vulnerable women: 4,753
- Baby Milk: 5,923
- Orphans: 190
- Multi-aid/Various projects: 37,570

Lebanon

On 4th August 2020, a massive explosion ripped through the port area of Beirut, killing at least 135 people and injuring 5,000. Such was the force of the blast, which originated in a warehouse containing 2,750 tonnes of highly explosive ammonium nitrate, that buildings across the capital city were destroyed or severely damaged and thousands of families left homeless.

As part of our emergency response, we provided food packs and PPE (gloves and masks) to 1,000 families (approx. 6,000 individuals) affected by the disaster. The aid, distributed on behalf of our donors by a registered partner in Lebanon, targeted beneficiaries that included homeless families and those unable to meet their immediate basic needs.

3. FOOD and SOCIAL PROGRAMMES

Ramadan

Ramadan and Qurbani are the busiest times of year for our teams across the world, when the bulk of our food security programmes are delivered.

In Ramadan 2020 (23 April-23 May), they delivered Ramadan family food packs in 11 countries for more than 137,000 poor and vulnerable beneficiaries. Each pack was designed to last a family for approximately a month and was made up of staple items in line with nutritional and local dietary requirements. As well as the food packs, cooked meals and communal iftars were provided in several countries, serving more than 75,000 individuals.

Ramadan Food Packs and number of beneficiaries:

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Bangladesh: 4,872
Rohingya Refugees: 32,628
Cameroon: 3,966
Central African Republic: 4,985
Gaza: 1,134
Jordan*: 23,825
Yemen: 5,505
Pakistan: 6,912
Tanzania: 51,642
Others**: 1,800

TOTAL: 137,269

* *Palestinian and Syrian refugees*

** *Indonesia, Malaysia and Turkey*

Ramadan Cooked Meals

Bangladesh: 16,364
Rohingya Refugees: 58,364
Cameroon: 1,100

TOTAL: 75,828

Qurbani

On the days of Eid ul Adha (31 July-3 August) we fulfilled Qurbani orders on behalf of our donors with the meat being distributed to tens of thousands of families, many of whom cannot access meat dishes at any other time of the year. In total, more than 476,000 beneficiaries in 18 countries were served including:

Bangladesh: 12,546
Cameroon: 61,289
Central African Republic: 6,550
Gaza: 4,500
India: 127,620
Jordan*: 7,780
Malawi: 19,020
Pakistan: 28,000
Rohingya Refugees: 27,372
Tanzania: 132,020
Yemen: 37,928
Others**: 12,240

TOTAL: 476,865

* *Palestinian and Syrian refugees*

** *Cambodia, Indonesia, Iraq, Myanmar, Senegal, Somalia, Sri Lanka, Syrian refugees in Turkey*

Others

In addition to Ramadan and Qurbani, our teams carried out food distributions throughout the year on behalf of our donors and partners. Examples included:

- Food (and hygiene vouchers/packs) for 3,400 beneficiaries in Gaza
- In Yemen, food packs for 116,594 beneficiaries and a bakery providing daily bread for 2,220 people
- Emergency food packs for 6,000 individuals affected by the Lebanon port explosion
- Food as part of multi-aid deliveries in Tanzania to benefit 87,966 people.

UK

Before the imposition of national lockdown measures in the UK in March 2020, our staff and volunteers were involved, in partnership with the Bahu Trust, in a welfare support service and food bank for vulnerable and poor families in Birmingham. During the course of the year the emphasis switched to helping those suffering the social and economic effects of the Covid pandemic.

Working with partners and other community groups, we provided:

- more than 2,000 hot meals to residents who were isolating
- 200 food packs for distribution at the Birmingham Central Mosque for refugees and asylum seekers
- 80 food and hygiene packs for staff and patients at Penn Hospital in Wolverhampton
- more than 100 food packs for our local police and firefighters
- support for community and church groups involved in local food distributions.

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4. ECONOMIC EMPOWERMENT

We continued to provide livelihood opportunities for poor and vulnerable individuals, giving them the foundations to become economically self-sustainable and not have to rely on external aid. It allowed beneficiaries to earn an income with dignity and self-respect to support their families and become productive members of their communities. Examples of this work included:

- Bangladesh: The employment of qualified Rohingya refugee teachers at the Humanity Rises Rehma Child Life Centre, which has 120 refugee child pupils, implemented on behalf of an American humanitarian partner organisation
- Employing Rohingya refugee labourers and craftsmen to help construct shelter homes for refugee families at Cox's Bazar, Bangladesh
- The employment of fully qualified medical staff at our Birth Clinic for pregnant Syrian refugees and their new-borns in Irbid, Jordan
- The employment of local labourers and companies for our hand pump and water well installations and mosque constructions in Cameroon, Pakistan and Tanzania
- The delivery of various sustainable livelihood projects to 23 families, benefiting 138 individuals, in poor villages in Tanzania.

5. ESTABLISHMENT OF COMMUNITIES

There was major investment by Middle East institutions into our programmes in Africa to empower communities and improve their quality of life through the establishment of permanent and semi-permanent infrastructure. This, along with existing projects that range from building homes for refugees to mosque constructions, supports communities in their social, economic and cultural development and well-being.

Highlights included:

Bangladesh

- The establishment of 870 family shelter homes for 5,220 Rohingya refugees, providing them with semi-permanent abodes that protect them from the elements. It also included the employment of Rohingya refugee labourers and skilled craft workers, allowing them to earn livelihoods.

Cameroon

As well as continuing to deliver core programmes, the team started work on behalf of institutional partners on developing large-scale infrastructure featuring social and orphans' housing, hospitals and medical centres, education facilities and livelihood opportunities. Once completed, these will provide services and facilities for more than 50,000 people. Projects included:

- Al Taqwa Village: on behalf of a Saudi Arabia donor and featuring 100 social houses, a school, mosque, well, crop area and market: beneficiaries 15,000
- Al Bassam Complex: Hospital complex also featuring a mosque, nurse training school, water well: 10,500
- Bagom Eco Village: Construction of 100 orphan houses, a school, hospital, teachers' accommodation, a mosque, water well, crop area and market: 15,000
- Abubakar Assiddik Village: 100 houses, a mosque and crop area: 10,000
- In addition to these, 6 large new mosques were constructed for 14,000 worshippers
- The team continued to provide aid to 200 families housed at our refugee camp in Cameroon for those who fled the internal conflict in the Central African Republic. The camp, at Garoua Boulai, provides 1,500 people with food, shelter in semi-permanent structures plus a range of facilities including a school, a mosque, toilets and showers. There are also medical and education services for surrounding communities.

Central African Republic

With facilities similar to those at the refugee camp in Cameroon, the camp for IDPs (internally displaced people) in the Yelwa district in CAR houses 1,750 individuals. It was set up at the behest of, and continues to receive the support of, the CAR government and helps IDPs irrespective of their religion.

Tanzania

- One of our major long term programmes in Tanzania is replacing crumbling mosques built out of mud and wood with new, permanent structures. Well-ventilated and spacious, they feature solar-powered lighting, toilet and ablution facilities, water wells and rainwater harvesting systems. As well as places of worship, they are a focal point and community centre for many villages. In 2020, 59 new mosques were constructed and construction was underway on 19 others in some of the country's poorest villages and districts, for the benefit of 19,250 worshippers
- Our pioneering Children's Eco Village near the capital Dar es Salaam continued to support 20 orphan girls and their guardian 'mamas' in purpose-built Eco Homes. The CEV continues to be developed with new homes under construction and is a model of environmental sustainability.

Pakistan

- In Pakistan, 12 new mosques were constructed in the provinces of Sindh and Baluchistan, often in remote areas, for the benefit of 1,200 worshippers.

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6. EDUCATION

We continued to fulfil children's universal right to education through a variety of delivery mechanisms, ensuring they do not miss out on this most valuable of experiences during their formative years. Other projects also indirectly paved the way to opportunities for education - for example, providing water hand pumps and wells freed many beneficiaries, especially women and children, from having to walk for miles every day to fetch water, time that they could instead devote to pursuing education or livelihoods.

As part of our orphan sponsorship programme, 2,300 orphans in 7 countries received regular schooling and education as part of the support provided by donors. Other education programmes during the year included:

Bangladesh

- The continued implementation of the Humanity Rises Rehma Child Life Center on behalf of an American partner organisation for 120 Rohingya refugee children who received education from qualified teachers plus free stationery, uniforms and daily meals
- Budding cricket stars continuing to benefit from our Cricket Academy for Street and Underprivileged Children, in Saidpur, which combines cricket coaching with non-formal education for 50 youngsters.

Cameroon

Development started on two major infrastructure projects - Al Taqwa Village and Bagom Eco Village - each of which will feature a school among the facilities serving the local communities.

Jordan

The Qorduba School project provides education for 60 Syrian refugee children in converted mobile classrooms in remote or difficult to access locations rarely visited by aid agencies. The Jordan IH team also provided support with university fees for 80 students at 3 universities.

Pakistan

Continued support for the provision of free higher education at the Al-Hira Community College in Mirpur, which delivers 4-year courses in religious and modern education, for the benefit of 300 students.

UK

There was continued support for education programmes carried out by one of our UK partners, the Hazrat Sultan Bahu Trust.

7. WATER and SANITATION

Providing WASH (Water, Sanitation and Hygiene) facilities remains one of our core objectives in meeting emergency needs, improving health and empowering communities. From meeting the immediate emergency needs of refugees or the displaced to longer-term permanent solutions, these projects are crucial to not only improving health and the associated quality of life but have a 'ripple' effect which delivers economic and social benefits.

During the 2020 calendar year, our WASH programmes benefited the equivalent of nearly 2.6 million people. That included 399,683 beneficiaries in deprived or poverty-stricken communities benefiting from new hand pumps and wells, while in Bangladesh our ongoing support for Rohingya refugees served the equivalent of more than 2.1 million individuals during the year.

Projects and number of beneficiaries included:

Rohingya Refugees in Bangladesh

Three water tankers each delivering 30,000 litres a day and five water stations plus tanks located at camps in Cox's Bazar served 6,000 refugees per day: annual equivalent of 2.19 million people

Bangladesh

2,780 hand pumps (75,060 beneficiaries) and 328 wells (11,480). Beneficiaries: 86,540

Cameroon

85 shallow wells and 8 deep water wells with solar power (69,020); provision of WASH facilities for Guernsey Overseas Aid Commission (50,500). Total number of beneficiaries: 119,520

Pakistan

6,200 family household hand pumps in Punjab and Sindh provinces (43,400 beneficiaries) & 70 wells in Baluchistan for 3,500 families (25,000). Seven solar-powered water stations in Baluchistan and Sindh to benefit 2,100 households (15,000 beneficiaries). Total no. of beneficiaries: 83,400

Tanzania

134 water wells/boreholes, one solar-powered plant and 8 water supply schemes: 46,900

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Yemen

35 solar-powered wells (56,980); water supply via water tankers (6,343). Total beneficiaries: 63,323.

8. ORPHANS & CHILDCARE

The support of our donors and partners through the monthly or/and annual sponsorship of orphans allowed us to provide support, stability and care for orphans and disabled children in 7 countries. In total, 2,304 orphans and 114 disabled children had their essential needs met as well as receiving education and healthcare.

As well their immediate material needs, we also provide psycho-social support for the children's emotional, social and psychological development. This can range from leisure activities to our pioneering Umrah for Orphans programme for Palestinian orphans.

During 2020, orphan sponsorship programmes supported (number of orphans):

Bangladesh: 262

Cameroon: 50

Gaza: 150 + 40 disabled

Jordan: 652 + 74 disabled

Pakistan: 500

Tanzania: 500 (incl. 20 Eco Village orphans)

Yemen: 190

Umrah for Orphans

In January and February 2020, we were able to undertake our Umrah for Orphans pilgrimage before the imposition of travel restrictions due to Covid-19. Marking its sixth year, this unique programme pioneered by Islamic Help involved 90 orphans from Al Quds (Jerusalem) and 339 orphans - including 30 girls, 6 partially sighted and 3 blind orphans - plus 30 widows from Jordan going on pilgrimage from their homes to the holy cities of Makkah and Medina in Saudi Arabia.

The orphans were accompanied and supervised on the pilgrimage by Islamic Help staff and volunteers from the UK and Jordan. The programme has been designed to provide psycho-social support to Palestinian orphans in our global orphan sponsorship programme, and since its inception has taken nearly 2,700 orphans and widows on Umrah thanks to the sponsorship and generosity of our donors.

9. VOLUNTEERS

The imposition of lockdowns and travel restrictions due to the Covid-19 pandemic curtailed many of the traditional activities carried out every year by our volunteers. However, before a national lockdown in the UK in March 2020, there were several physical events including a series of sold-out seminars with audiences in several cities, and in November the easing of restrictions allowed volunteers to take part in the Ten Bridge Trek in London to raise funds for our Birth Clinic in Jordan which supports pregnant Syrian refugees and their new-borns.

Our volunteers also played prominent roles in work with local partners, especially the Bahu Trust. In February we hosted an environmental workshop, Young Khalifahs of the Earth, in Birmingham which was aimed at empowering young people to be aware of environmental challenges and faith-based solutions. This event received recognition from the United Nations Environment Programme, Faith for Earth.

There was also recognition for Islamic Help's volunteers who had participated in the production of a 3-minute video, Knife Crime - A Mother's Story, when it won the Best Film award in the Safer Cities category at the UN Habitat Better Cities Film Festival held in Abu Dhabi.

During the course of the year, volunteers played an active and leading role in delivering community initiatives to support residents in Birmingham who had been severely affected by the Covid-19 crisis. This included delivering food packs, cooked meals and hygiene packs to the homes of individuals or families forced to isolate; supporting the work of other community groups; delivering food packs to hospital, police and fire service personnel as a gesture of appreciation for their work; supporting online sermons and Zoom sessions by the Bahu Trust to help women and children, and those suffering increased mental health issues.

10. MEDICAL & HEALTHCARE

Medical aid and healthcare remained key components in the delivery of our emergency and long term programmes. During the year, we provided or implemented on behalf of our partners a series of medical and healthcare projects in different countries as part of our commitment to improve the health and well-being of beneficiaries. Part of this work was in response to the Covid-19 pandemic, with the provision of hygiene packs or kits to beneficiaries struggling to access items for basic hygiene or healthcare. Examples of our medical and healthcare projects included:

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Bangladesh

Two medical clinics implemented on behalf of partners at Rohingya refugee camps in Cox's Bazar, Bangladesh. These examined, treated or/and provided medicines for 8,000 patients every month - the equivalent of 96,000 individuals during the year. There was also the delivery of 2,556 hygiene packs to families to help them during the Covid crisis.

Cameroon & CAR

Having successfully implemented a series of major medical projects for donors and partners, our Cameroon team has been involved in laying the foundations for new medical ventures that will benefit thousands of poor and vulnerable patients. Examples included:

- Continued implementation of care and treatment at a hospital, funded by a Kuwaiti partner, in Garoua-Boulai with more than 2,500 mothers and children receiving care and treatment during the year
- Work on planning and development of the Al Bassam Hospital Complex, which will include a nurse training school and other facilities serving 10,500 people.
- Development of Bagom Eco Village which will include a hospital among its facilities.

The team also continued to be involved in the provision of medical services to families affected by the civil conflict in the Central African Republic. The beneficiaries included 200 families (1,500 individuals) at our refugee camp at Garoua Boulai in Cameroon and the 1,750 internally displaced people at our camp in Yelwa in CAR.

Gaza

Despite the economic and social challenges facing Gaza, our team continued to deliver aid and support to alleviate the hardships facing struggling families. Major achievements included the installation of solar panels at two hospitals ensuring that 6,000 workers and patients - including those requiring surgery - were not affected by the regular power cuts that blight Gaza, plus the delivery of Covid-19 food and hygiene packs for 600 patients and staff at the Al-Wafa charitable hospital and other similar deliveries for 2,800 residents.

Jordan

Marking its fifth year of service, our Birth Clinic in Irbid continued to be a focal point of support for pregnant Syrian refugees, who have little or no access to public health services, and their new-borns. During the year, more than 4,600 patients went through its doors and its work led to the safe birth of 582 healthy babies.

As well as helping refugee mothers-to-be at the Birth Clinic, our Jordan team also distributed baby kits, including clothing and other items, to poor or vulnerable families for 1,876 new-borns; Covid-19 hygiene kits, PPE and financial aid for 4,005 individuals, and support for eye surgeries for poor patients which resulted in the treatment of 21 individuals.

Tanzania

A series of eye camps were implemented for a partner with free eye tests, dispensing of glasses and eye cataract surgeries. Thousands of patients benefited from this initiative, as did hundreds of others from the distribution of free mosquito nets.

Yemen

With malnutrition running rife, especially among children, our Yemen team and a Turkish medical partner launched a Malnutrition Health Centre in a district of Aden mid-way through the year. In the 6 months to the end of the year, it examined and provided treatment for 4,753 children aged under 5 and vulnerable women, with the work including community visits and training/information sessions. They also carried out projects which saw the distribution of baby milk for 5,923 infants and hygiene kits for 3,145 individuals.

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Financial review

During the year, the charity raised £11.3m (2020: £8.5m). This includes £649k (2020: £432k) of Gift Aid and £342k (2020: £435k) of donated clothes sales.

Major appeals during the year generated the following;

Community - £463k (2020: £197k)

Food & Social - £1m (2020: £1.2m)

Orphan care - £951k (2020: £889k)

Water and sanitation - £129k (2020: £336k)

Emergency Relief - £744k (2020: £294k)

After total spending of £9.95m (2020: £8.27m), the charity had net income of £1.4m (2020: £199k). The carry forward reserves were £2.8m (2020: £1.4m)

Covid-19 Impact

As a result of the Covid-19 lockdowns, the charity had to temporarily close its office in the UK in accordance with the Govt regulations. Staff started to work from home with little disruption. As a result of the lockdown measures and travel restrictions, it became difficult to travel between countries for management and work was conducted via online calls and meetings. The charity has implemented safety measures for staff in its offices where they are required to use office facilities. The charity has not experienced a drop in income as a result of the pandemic. On the contrary, the charity's income increased during Ramadan 2020. The charity has adjusted its community fundraising to focus on online donations.

Policy on reserves

It is the Charity's policy to hold general reserves that represent at least three months of core spend and an amount to cover unforeseen eventualities. Core spend is defined as fundraising costs and 20% of charitable spend - this covers the supports and an adequate amount to cover unforeseen eventualities.

The Trustees have deemed that the charity has sufficient reserves to meet its needs for the next year. There are no reserves in deficit.

Principal risks and uncertainties

General reserves

Low general reserves can limit the ability of the charity to make funds available to plug short falls in fund raising and to develop back office functions.

The Charity has embarked on a cost reduction programme. Staff costs have been reduced and the organisational structure streamlined.

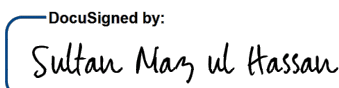
Reputation

Negative PR around project delivery can damage reputation and result in losing donor confidence.

The Trustees take active interest to ensure that Islamic Help commits to projects that it can deliver. Trustees visit projects personally and make management accountable.

Islamic Help ensures that all Partners are vetted before funds are transferred to ensure they are not involved or perceived to be involved in illegal activities.

The strategic report was approved by the trustees of the charity on 27 January 2022 and signed on its behalf by:

DocuSigned by:

00287EC2696746E
MR SULTAN NIAZ-UL HASSAN
Trustee

Islamic Help

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2021.

Objectives and activities

Objects and aims

In furtherance of its aims and objectives, Islamic Help's main work is:

- responding to natural and man-made disasters and providing emergency relief
- providing communities with long term support that ultimately leads to improvements in the quality of their life, and to self-sufficiency to overcome poverty and hardship

Our Vision - To create a world free from poverty, based on the principles of justice and equality

The principal objective of Islamic Help is the alleviation of hardship and suffering caused by poverty and natural and man-made disasters

Our Mission - To help and empower the poor and needy through building their confidence and independence

Our Values - Our values are ethical and based on the principles of fairness and quality, and the teachings of the Qur'an and Sunnah

Islamic Help is committed to the reduction of poverty and its effects on individuals, communities and Societies

Transparency - We must be open in our work and actions, and take our duties to account very seriously

Islamic Help has experienced substantial growth in response to the challenges placed before it since its establishment as aUK-registered NGO & charity in 2003

Integrity - Each person has the right to live and be treated with dignity and integrity

Empowerment - Through empowerment, people are able to make a difference in their lives and to their societies

Understanding - By understanding the needs of the different people we serve, we are able to provide the best services they can require

Having worked in more than 20 countries since 2003, Islamic Help now has offices in the UK (Birmingham); Australia; Bangladesh; Gaza (Palestine); Pakistan; Jordan; Tanzania and Yemen

Islamic Help

Trustees' Report

Fundraising disclosures

Islamic Help strives to adhere to relevant statutory regulations including the Data Protection Act (2018) and the Charities Act (2011). We are continually revising our policies and procedures as we grow and to keep up to date with changes in legislation and regulations.

We are registered with the Fundraising Regulator and have developed our procedures to comply with the Code of Fundraising Practice. Islamic Help is also a member of the Institute of Fundraising and our fundraising activities are legal, transparent, honest and respectful.

Our fundraising teams utilise a number of different approaches, which include the following:

- Individual donor giving
- Major donor giving
- Corporate or/and institutional giving
- Community fundraising
- Challenges
- Live TV appeals
- Events
- Volunteers
- Direct mail
- Online giving
- Call Centres

Fundraising activities are carried out by our own staff, volunteers, partners and professional fundraisers.

Code of Fundraising Practice

During the year we reviewed our compliance with the Fundraising Regulator's Code of Fundraising Practice. We plan to subject ourselves to an internal audit of compliance. We have internal policies which staff must adhere to with regards to due diligence and speaker checks for fundraising events.

General Data Protection Regulation (GDPR)

From September 2017 we have provided training to all staff and GDPR training is ongoing for new staff and volunteers. We have a Data Protection policy and privacy statements.

Protection of vulnerable people

Islamic Help abides by the Fundraising Regulator's Code of Fundraising Practice and ensures our staff and volunteers are fully briefed about the code on conduct with regard to the protection of vulnerable people. Before any external facing fundraising activity is undertaken, we brief staff and volunteers on best practice and make them aware of the need to identify, respect, support and protect vulnerable people.

Complaints handling

For instances where we do not meet the high standards, we set ourselves, we have a complaints policy in place. A complaint can be submitted to us either in person, by telephone, email or online via our website contact form. Complaints are dealt with in accordance with the process laid down in the policy and reported to the Fundraising Regulator through the annual return. We are also obliged to abide with requests submitted weekly via the Fundraising Preference Service from donors who no longer wish to receive communications from us.

Public benefit

The Strategic report refers to the work undertaken to further public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Islamic Help

Trustees' Report

Grant making policies

During the year, the charity made grants of £6.8m towards its charitable objectives. These grants were paid to Islamic Help's International Delivery Partners based in countries where the beneficiaries reside. These Partners are subject to a vetting exercise by the Programmes department to determine their suitability for programme delivery. Grants are made against proposals received from these Partners.

Once the grants are made and the project is delivered, project and programme reports are sought to confirm the spend. Trustees and Management make visits to Field office to confirm programme spend and beneficiary feedback.

Structure, governance and management

Nature of governing document

Islamic Help is a UK-based Non-Governmental Organisation established as an incorporated Charity. The Memorandum and Articles incorporated on the 09 Jan 2015. The Company registered with the Charity Commission on the 13 Feb 2015.

Recruitment and appointment of trustees

The constitution requires a minimum of three Trustees and allows for a maximum of six Trustees. There are four founding Trustees that will hold office indefinitely.

Induction and training of trustees

The founding Trustees have received the necessary training and advice. Any new Trustees will receive a training pack and a one to one session with a governance expert on appointment.

Arrangements for setting key management personnel remuneration

The Chairman, Mr Mohammad Masood Alam Khan (Chairman and Trustee) is an Executive Chairman with many Chief Executive Officer responsibilities. He also takes an active lead on operational delivery and fund raising matters across many countries. During the year, the charity remunerated him for his services.

The Board of Trustees meet to discuss and set the remuneration of Mohammad Masood Alam Khan. During this consideration, Mr Khan is excused from this meeting and discussion. His remuneration is set independently. The Trustees also seek legal advice to ensure all the necessary legal contracts are in place and that his remuneration is allowable under Charity Commission rules.

Organisational structure

The Chairman of Islamic Help is a paid employee of Islamic Help and responsible for the overall running of the organisation. The Chairman in consultation with the Trustees appoints a CEO for the day to day running of the charity.

Relationships with related parties

Hazrat Sultan Bahu Trust (Charity No 292697)

Sultan Fiaz ul Hassan and Sultan Niaz ul Hassan, trustees of Islamic Help are also trustees of Hazrat Sultan Bahu Trust

Major risks and management of those risks

General reserves

Low general reserves can limit the ability of the charity to make funds available to plug short falls in fund raising and to develop back office functions.

The Charity has embarked on a cost reduction programme. Staff costs have been reduced and the organisational structure streamlined.

Reputation

Negative PR around project delivery can damage reputation and result in losing donor confidence.

The Trustees take active interest to ensure that Islamic Help commits to projects that it can deliver. Trustees visit projects personally and make management accountable.

Islamic Help ensures that all Partners are vetted before funds are transferred to ensure they are not involved or perceived to be involved in illegal activities.

Islamic Help

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Islamic Help for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

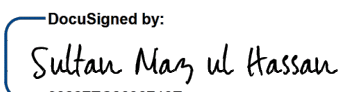
Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor

Cooper Parry Group Limited have expressed their willingness to continue in office as auditors and will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

The annual report was approved by the trustees of the charity on 27 January 2022 and signed on its behalf by:

DocuSigned by:

 00287EC2696746E.....
 MR SULTAN NIAZ-UL HASSAN
 Trustee

Islamic Help

Independent Auditor's Report to the Members of Islamic Help

Opinion

We have audited the financial statements of Islamic Help (the 'charitable company') for the year ended 31 March 2021 which comprise of the Statement of financial activities, Balance sheet, Statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Other information

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

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

We have nothing to report in this regard.

Islamic Help

Independent Auditor's Report to the Members of Islamic Help Opinions on matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the report of the trustees (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Report of the Trustees and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

Our assessment focussed on key laws and regulations the Charitable Company has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011,

Islamic Help

Independent Auditor's Report to the Members of Islamic Help

Charities (Protection and Social Investment) Act 2016, taxation legislation, data protection, anti-bribery and employment legislation.

We are not responsible for preventing irregularities. Our approach to detecting irregularities included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the Charitable Company and how the Charitable Company is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- obtaining an understanding of the Charitable Company's control environment and how the Charitable Company has applied relevant control procedures, through discussions with Trustees and other management and by performing walkthrough testing over key areas;
- obtaining an understanding of the Charitable Company's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Glen Bott FCA
Senior Statutory Auditor
for and on behalf of:

Cooper Parry Group Limited

Chartered Accountants
Statutory Auditor
Argosy Road
East Midlands Airport
Castle Donington, Derby
DE74 2SA

Date: 28 January 2022

Islamic Help

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	7,596,188	3,403,459	10,999,647
Other trading activities	3	342,477	-	342,477
Investment income	4	2	-	2
Total income		<u>7,938,667</u>	<u>3,403,459</u>	<u>11,342,126</u>
Expenditure on:				
Raising funds	5	(20,456)	(1,028,486)	(1,048,942)
Charitable activities	6	(791,917)	(8,106,366)	(8,898,283)
Total expenditure		<u>(812,373)</u>	<u>(9,134,852)</u>	<u>(9,947,225)</u>
Net income/(expenditure)		7,126,294	(5,731,393)	1,394,901
Transfers between funds		(5,731,393)	5,731,393	-
Net movement in funds		1,394,901	-	1,394,901
Reconciliation of funds				
Total funds brought forward		<u>1,403,565</u>	-	<u>1,403,565</u>
Total funds carried forward	22	<u><u>2,798,466</u></u>	<u><u>-</u></u>	<u><u>2,798,466</u></u>

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	2	4,971,269	3,061,590	8,032,859
Other trading activities	3	434,539	45	434,584
Investment income	4	34	-	34
Total income		<u>5,405,842</u>	<u>3,061,635</u>	<u>8,467,477</u>
Expenditure on:				
Raising funds	5	(36,254)	(1,063,926)	(1,100,180)
Charitable activities	6	(766,024)	(6,401,956)	(7,167,980)
Total expenditure		<u>(802,278)</u>	<u>(7,465,882)</u>	<u>(8,268,160)</u>
Net income/(expenditure)		4,603,564	(4,404,247)	199,317
Transfers between funds		(4,404,247)	4,404,247	-
Net movement in funds		199,317	-	199,317
Reconciliation of funds				
Total funds brought forward		<u>1,204,248</u>	-	<u>1,204,248</u>
Total funds carried forward	22	<u><u>1,403,565</u></u>	<u><u>-</u></u>	<u><u>1,403,565</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

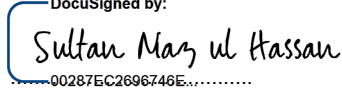
The funds breakdown for 2020 is shown in note 22.

Islamic Help

(Registration number: 09382127) Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	14	166,824	177,221
Current assets			
Stocks	15	35,805	30,043
Debtors	16	1,848,308	1,494,544
Cash at bank and in hand	17	986,870	215,379
		<u>2,870,983</u>	<u>1,739,966</u>
Creditors: Amounts falling due within one year	18	<u>(239,341)</u>	<u>(513,622)</u>
Net current assets		<u>2,631,642</u>	<u>1,226,344</u>
Net assets		<u>2,798,466</u>	<u>1,403,565</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>2,798,466</u>	<u>1,403,565</u>
Total funds	22	<u>2,798,466</u>	<u>1,403,565</u>

The financial statements on pages 17 to 31 were approved by the trustees, and authorised for issue on 27 January 2022 and signed on their behalf by:

DocuSigned by:

 00287EC2696746E.....
 MR SULTAN NIAZ-UL HASSAN
 Trustee

Islamic Help

Statement of Cash Flows for the Year Ended 31 March 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net income		1,394,901	199,317
Adjustments to cash flows from non-cash items			
Depreciation	14	25,314	18,710
Investment income	4	(2)	(34)
		<u>1,420,213</u>	<u>217,993</u>
Working capital adjustments			
Increase in stocks	15	(5,762)	(9,785)
Increase in debtors	16	(353,764)	(712,318)
(Decrease)/increase in creditors	18	(274,281)	358,145
Net cash flows from operating activities		<u>786,406</u>	<u>(145,965)</u>
Cash flows from investing activities			
Interest receivable and similar income	4	2	34
Purchase of tangible fixed assets	14	(14,917)	(18,410)
Net cash flows from investing activities		<u>(14,915)</u>	<u>(18,376)</u>
Net increase/(decrease) in cash and cash equivalents		771,491	(164,341)
Cash and cash equivalents at 1 April		<u>215,379</u>	<u>379,720</u>
Cash and cash equivalents at 31 March		<u><u>986,870</u></u>	<u><u>215,379</u></u>

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

Islamic Help

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Islamic Help meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Islamic Help is a company limited by guarantee, incorporated in England and Wales. The address of its registered office and principal place of business is disclosed in the company information. The members of the company are the trustees named on page 1.

The principal activity of Islamic Help is to provide communities with relief and support that ultimately leads to improvements in the quality of their life, and to overcome poverty and hardship.

The financial statements are presented in Sterling and this is the functional currency of Islamic Help and the accounts are rounded to the nearest £1.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The annual financial statements have therefore been prepared on the basis that the charity is a going concern.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Islamic Help

Notes to the Financial Statements for the Year Ended 31 March 2021

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

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

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Motor vehicles
Fixtures and Fittings

Depreciation method and rate

Residual over a period of 5 years
Residual over a period of 15 years

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Islamic Help

Notes to the Financial Statements for the Year Ended 31 March 2021

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

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

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

Islamic Help

Notes to the Financial Statements for the Year Ended 31 March 2021

Recognition and measurement

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

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

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

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

2 Income from donations and legacies

	Unrestricted funds			
	General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations to major appeals	6,007,009	2,781,535	8,788,544	7,128,851
Gift aid reclaimed	648,912	-	648,912	432,125
Grants, including capital grants;				
Government grants	325,408	-	325,408	-
Grants from other charities	614,859	621,924	1,236,783	471,883
	<u>7,596,188</u>	<u>3,403,459</u>	<u>10,999,647</u>	<u>8,032,859</u>

3 Income from other trading activities

	Unrestricted funds			
	General £	Total 2021 £	Total 2020 £	
Trading income;				
Sales of goods and services	342,477	342,477	434,584	
	<u>342,477</u>	<u>342,477</u>	<u>434,584</u>	

4 Investment income

	Unrestricted funds			
	General £	Total 2021 £	Total 2020 £	
Interest receivable and similar income;				
Interest receivable on bank deposits	2	2	34	
	<u>2</u>	<u>2</u>	<u>34</u>	

Islamic Help

Notes to the Financial Statements for the Year Ended 31 March 2021

5 Expenditure on raising funds

	Direct costs £	Total 2021 £	Total 2020 £
Costs of generating donations and legacies	1,035,696	1,035,696	1,070,604
Costs of trading activities	13,246	13,246	29,576
	<u>1,048,942</u>	<u>1,048,942</u>	<u>1,100,180</u>

Islamic Help

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Expenditure on charitable activities

	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	Total 2021 £	Total 2020 £
International Relief	507,862	189,629	94,426	791,917	766,026
Emergency	205,970	999,286	51,691	1,256,947	487,139
Food	422,708	2,050,812	44,034	2,517,554	2,057,116
Water	199,054	965,730	32,122	1,196,906	1,038,867
Orphans	141,976	688,809	14,603	845,388	1,318,463
Medical & Healthcare	74,802	362,906	7,707	445,415	380,373
Education	42,719	207,252	4,353	254,324	347,320
Community Establishment and Rehabilitation	232,413	1,127,577	23,887	1,383,877	729,577
Economic Empowerment	34,595	167,835	3,525	205,955	43,099
	<u>1,862,099</u>	<u>6,759,836</u>	<u>276,348</u>	<u>8,898,283</u>	<u>7,167,980</u>

In addition to the expenditure analysed above, there are also governance costs of £75,729 (2020 - £32,754) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Staff costs			
Pension costs	16,396	16,396	15,737
Audit fees			
Audit of the financial statements	11,814	11,814	5,020
Trustees remuneration and expenses	21,932	21,932	3,171
Legal fees	25,587	25,587	8,826
	<u>75,729</u>	<u>75,729</u>	<u>32,754</u>

8 Grant-making

The charity works with International Partners to deliver aid in countries. The charity has taken the exemption available for not disclosing the names of these International Delivery Partners as such disclosure may be deemed to be prejudicial to charities working on the ground. Note 6 shows grant funding activity split across project activity with support costs.

Islamic Help

Notes to the Financial Statements for the Year Ended 31 March 2021

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Audit fees	11,814	5,020
Depreciation of fixed assets	<u>25,314</u>	<u>18,710</u>

10 Trustees remuneration and expenses

The Trustees who are also Directors of the Charity and the CEO are considered to be the Key Management Personnel of the Charity. Total cost of key management personnel during the year was £21,932 (2020: £23,241).

During the period the Charity made the following transactions with trustees:

Mr Mohammad Masood Alam Khan (Director and Trustee) is an Executive Chairman with many Chief Executive Officer responsibilities. He is employed by the charity and received a gross salary of £20,141 (2020: £20,070).

During the year Trustees /Directors incurred travelling and accommodation expenses of £1,791 (2020: £3,171).

11 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	890,318	906,089
Social security costs	64,540	69,310
Pension costs	<u>16,396</u>	<u>15,737</u>
	<u>971,254</u>	<u>991,136</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Total employed	<u>38</u>	<u>40</u>

No employee received emoluments of more than £60,000 during the year.

12 Auditors' remuneration

	2021 £	2020 £
Audit of the financial statements	<u>11,814</u>	<u>5,020</u>

Islamic Help

Notes to the Financial Statements for the Year Ended 31 March 2021

13 Taxation

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

14 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2020	191,053	57,916	248,969
Additions	14,917	-	14,917
At 31 March 2021	<u>205,970</u>	<u>57,916</u>	<u>263,886</u>
Depreciation			
At 1 April 2020	47,105	24,643	71,748
Charge for the year	13,731	11,583	25,314
At 31 March 2021	<u>60,836</u>	<u>36,226</u>	<u>97,062</u>
Net book value			
At 31 March 2021	<u>145,134</u>	<u>21,690</u>	<u>166,824</u>
At 31 March 2020	<u>143,948</u>	<u>33,273</u>	<u>177,221</u>

15 Stock

	2021 £	2020 £
Finished goods	<u>35,805</u>	<u>30,043</u>

16 Debtors

	2021 £	2020 £
Trade debtors	702,621	670,675
Prepayments	3,744	76,311
Accrued income	563,933	134,928
Other debtors	578,010	612,630
	<u>1,848,308</u>	<u>1,494,544</u>

17 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	8,719	2,713
Cash at bank	978,151	212,666
	<u>986,870</u>	<u>215,379</u>

Islamic Help

Notes to the Financial Statements for the Year Ended 31 March 2021

18 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	224,095	437,702
Other taxation and social security	-	17,717
Other creditors	9,059	54,678
Accruals	6,187	3,525
	<u>239,341</u>	<u>513,622</u>

19 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Land and buildings		
Within one year	145,216	148,900
Between one and five years	172,480	159,600
	<u>317,696</u>	<u>308,500</u>

20 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £16,396 (2020 - £15,737).

21 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

Islamic Help

Notes to the Financial Statements for the Year Ended 31 March 2021

22 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General					
General	1,403,565	7,938,667	(812,373)	(5,731,393)	2,798,466
Restricted funds					
Community Establishment & Rehabilitation	-	452,962	(1,463,715)	1,010,753	-
Emergency Relief	-	744,017	(1,460,284)	716,267	-
Education	-	11,553	(258,685)	247,132	-
Medical & Healthcare	-	87,072	(461,225)	374,153	-
Food & Social	-	1,022,147	(2,845,014)	1,822,867	-
Water & Sanitation	-	129,327	(1,245,461)	1,116,134	-
Orphan care	-	951,331	(1,192,706)	241,375	-
Economic Empowerment	-	5,050	(207,762)	202,712	-
Total restricted funds	-	3,403,459	(9,134,852)	5,731,393	-
Total funds	<u>1,403,565</u>	<u>11,342,126</u>	<u>(9,947,225)</u>	<u>-</u>	<u>2,798,466</u>

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
General					
General	1,204,248	5,405,842	(802,278)	(4,404,247)	1,403,565
Restricted funds					
Community Establishment & Rehabilitation	-	197,352	(790,074)	592,722	-
Emergency Relief	-	294,188	(602,142)	307,954	-
Education	-	62,138	(371,611)	309,473	-
Medical & Healthcare	-	83,625	(415,223)	331,598	-
Food & Social	-	1,176,387	(2,395,862)	1,219,475	-
Water & Sanitation	-	336,184	(1,170,488)	834,304	-
Orphan care	-	889,403	(1,668,643)	779,240	-
Economic Empowerment	-	22,358	(51,839)	29,481	-
Total restricted funds	-	3,061,635	(7,465,882)	4,404,247	-
Total funds	<u>1,204,248</u>	<u>8,467,477</u>	<u>(8,268,160)</u>	<u>-</u>	<u>1,403,565</u>

Islamic Help

Notes to the Financial Statements for the Year Ended 31 March 2021

The specific purposes for which the funds are to be applied are as follows:

Community Establishments and Rehabilitation

Over the last year Islamic Help has continued its commitment to providing shelter in emergency situations, addressing housing shortages in the areas in which it works and working on other construction projects including schools, medical centres, mosques and other community facilities. Islamic Help is committed to supporting and setting up community establishments as they often provide a much needed and stabilising influence in fragmented and fractured communities.

Education

Islamic Help has been able to continue its provision of education and training to those in need. The charity supports schools in Darfur, Tanzania, Palestine, Pakistan and Bangladesh. Islamic Help also supports the provision of education to orphans in Darfur, Tanzania, Bangladesh, Palestine, Iraq, Jordan, Pakistan and Kashmir.

Emergency Relief

Emergency projects saved lives in Pakistan, Gaza, and Syria. In all places we provided people with shelter, food, winter kits and medical treatment and provided for orphans.

Food & Social

Ramadan Food Packs in Pakistan, Bangladesh, Tanzania, South Darfur, Burkina Faso, Yemen, Niger and Mali.

Medical and Healthcare

Medical projects provided urgent live saving medical services around the world and helped build capacity of local medical staff by providing mentoring and training programmes. Islamic Help provides specialist healthcare through various projects.

Orphans

Orphan sponsorship has helped some of the most vulnerable children stay in education and have access to clean water, food and health services. We were also able to carry out special projects providing support to hard to reach orphans in Pakistan and Syria. We also have a reasonably large orphan care programme running in Pakistan.

Qurbani / Aqeeqa

Qurbani distribution in Tanzania, Bangladesh, Sudan, Pakistan, Syria, Yemen, India, Iraq and Somalia. Food Aid in Gaza and Syria. Aqeeqa, performed on the birth of a child, is a celebratory offering of meat which is distributed amongst the family and friends of the new-born and the poor and needy. This is a service offered to donors so that they can perform the aqeeqa to benefit the poor and needy. Donors have the option of performing aqeeqa in several countries.

Water and Sanitation

We provide solutions to water scarcity to communities affected by floods in Pakistan over the last few years. Islamic Help is also committed to longer term solutions to water scarcity and has built water sources for communities that have no easily accessible source of water. Our emergency response during the crisis includes the distribution of clean water to affected families.

Islamic Help

Notes to the Financial Statements for the Year Ended 31 March 2021

23 Analysis of net assets between funds

	Unrestricted funds	Total funds at 31 March 2021
	General £	£
Tangible fixed assets	166,824	166,824
Current assets	2,870,983	2,870,983
Current liabilities	(239,341)	(239,341)
Total net assets	<u>2,798,466</u>	<u>2,798,466</u>

	Unrestricted funds	Total funds at 31 March 2020
	General £	£
Tangible fixed assets	177,221	177,221
Current assets	1,682,531	1,682,531
Current liabilities	(513,622)	(513,622)
Total net assets	<u>1,346,130</u>	<u>1,346,130</u>

24 Related party transactions

During the period the Charity made the following related party transactions:

Hazrat Sultan Bahu Trust

Sultan Fiaz ul Hassan and Sultan Niaz ul Hassan, trustees of Islamic Help are also trustees of Hazrat Sultan Bahu Trust, a registered charity (No. 292697).

The following transactions are included within Islamic Help accounts:

- Education £120,000 (2020: £120,000); Rent £84,000 (2020: £84,000); London Shop £28,000 (2020: £28,000); Other Debtors £574,825 (2020: £574,825).