

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 2023

Islamic Help

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Reference and Administrative Details

Trustees	Mr Sultan Niaz ul-Hassan (resigned 14 July 2022)
	Mr Rafaqat Hussain (resigned 24 July 2022)
	Mr Mohammad Masood Alam Khan (resigned 5 July 2022)
	Mr Sultan Fiaz-UI Hassan (resigned 14 July 2022)
	Tanvir Ahmed Choudhary (appointed 5 July 2022)
	Qari Muhammad Asim (appointed 15 July 2022)
	Nabeela Naheed Rana (appointed 5 July 2022)
Registered Office	19 OMBERSLEY ROAD BIRMINGHAM B12 8UR
Company Registration Number	09382127
Charity Registration Number	1160490
Auditor	Shareef & Co Chartered Accountants & Statutory Auditors 18-22 Stoney Lane Yardley Birmingham B25 8YP

Islamic Help

Strategic Report for the Year Ended 31 March 2023

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2023, 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 1st January 2022 to 31st December 2022, as this is the feedback reporting mechanism for project and programme delivery. During the year, our supporters, donors and partners helped us to deliver aid and support to improve the quality of life, directly and indirectly, for the equivalent of just under 6 million people in the UK, Africa, Asia and the Middle East.

Some of our main highlights

- Our teams in the UK and overseas delivered emergency and long term aid on behalf of our donors and supporters to benefit the equivalent of (an estimated) 5,973,488 beneficiaries
- Emergency programmes for tens of thousands of families affected by a massive earthquake that struck Afghanistan in June and major floods in Pakistan and Bangladesh, the latter phenomena being attributed to the increasingly devastating effects of the global climate emergency.
- Winter emergency provisions ranging from food and fuel to blankets, clothing and baby milk to support 60,000 beneficiaries in Bangladesh, Jordan, Lebanon and Yemen.
- The ongoing provision and consolidation of emergency and long-term aid and support for Rohingya refugee communities in Bangladesh. These projects included food, water, shelter, education and medical centres, benefitting the equivalent of 2.3 million refugees.
- As well as the Rohingya refugee community, our Bangladesh team delivered programmes serving native Bangladeshis struggling against poverty and adversity. That work supported more than 86,000 people and part of it included emergency provisions after the country's Sylhet region experienced the country's worst flooding in more than a century.
- The impact of climate change was also felt dramatically in Pakistan where the worst flooding in a decade affected more than 33 million people. Our Pakistan office, the longest-established outside the UK, delivered a series of emergency aid projects and longer term support in the form of new homes for families whose homes had been destroyed. Combined with the continuation of core programmes, including 1,000 meals per day for poor workers, the team provided aid and support for the equivalent of more than 430,000 individuals.
- Our Jordan office is our major hub in the Middle East, delivering a range of diverse programmes for local host communities and Syrian and Palestinian refugees in the country, as well as Syrian refugees in Lebanon and beneficiaries in Iraq. During the year, their work helped approx 40,000 people in need.
- Against a backdrop of civil and political instability, Islamic Help Yemen maintained their delivery of core programmes for communities struggling in the world's worst humanitarian disaster. From the provision of major food security and water programmes throughout the year, the team also focused on support for malnourished children and mothers, and a major child protection programme involving other health and public agencies. Overall, the work benefited the equivalent of nearly 1.7 million people.
- In Africa, the support of individual and institutional donors and partners allowed our teams in Cameroon and Tanzania to deliver projects for more than 700,000 beneficiaries. In Cameroon, a series of major community infrastructure programmes involved the delivery of a community of 100 social homes with associated facilities, plus the building of Islamic centres and mosques. Combined with the core programmes of food security and water, more than 230,000 beneficiaries received aid and support.
- Tanzania continued to enhance its work as our main centre of operations in Africa, with its emphasis on food security, clean water provisions and medical support serving nearly 500,000 of the country's poorest individuals.
- Addressing food poverty across the globe continues to be one of our main objectives. While Ramadan and Qurbani remain our busiest times of year for the delivery of seasonal food programmes - in 2022, they served an estimated 830,000 beneficiaries - our teams also deliver projects on behalf of donors, partners and institutional supporters throughout the year. That work includes, for example, the provision freshly baked bread to 600 families daily in Yemen and 1,000 cooked meals per day for labourers in Pakistan.
- Our team in Turkey delivered 2,325 Ramadan family food packs to benefit 11,056 individuals and were involved in the provision and distribution of Qurbani meat in Turkey, Cameroon and Somalia to 20,946 beneficiaries

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Strategic Report for the Year Ended 31 March 2023

- The installation and provision of WASH (Water, Sanitation and Hygiene) facilities remains a core aspect of our work, especially helping improve the quality of life for communities through the provision of clean and safe drinking water with water hand pumps and community wells. Additionally, our teams in Bangladesh and Yemen distribute clean water through tankers to serve the immediate needs of refugee and vulnerable communities.
- As well as providing education as part of our global orphan sponsorship programme, several initiatives were undertaken by our country offices to help children and students establish the foundations for life-changing opportunities. Our Jordan team sponsored 369 university students and provided facilities at Al Bayt University; in Bangladesh, our cricket academy continued giving children a mix of education and sport, and delivering education for disabled and Rohingya refugee children.
- Improving the life prospects of vulnerable children was the central theme of a Child Protection project carried out by our Yemen office which included training 900 adolescent children in life skills, training managers of related programmes, supporting 3 vocational institutions and carrying out education and awareness campaigns. More than 10,000 children, teenagers and adults were the beneficiaries.
- Helping the poor and vulnerable to get out of poverty and establish the means for self-sufficiency through livelihood projects included the distribution of sewing machines in Bangladesh, a soap factory for 500 Rohingya refugees, shops and livestock distributions in Cameroon and Jordan.
- While our teams in Bangladesh and Pakistan aided communities affected by floods attributed to the effects of the climate crisis, we also showed our continuing commitment to environmental causes with longer term projects. In Bangladesh, we installed a plantation to raise environmental awareness and provide livelihood opportunities for more than 2,000 people; in Tanzania, we continued support to our Children's Eco Village, and remained as an accredited observer to the Governing Body of UNEP - the United Nations Environment Programme - allowing us to participate in all public meetings and sessions of UNEP and its subsidiary.
- Community development programmes continued in force in Asia and Africa, with major projects ranging from a 100-homes social village complex in Cameroon to the construction of homes for more than 60 flood-affected families in Pakistan, and over 80 mosques and Islamic centres across several countries.
- More than 100,000 people received medical support and treatments through our work with partners and health providers. In Bangladesh, our team continued to deliver two medical clinics and a mobile eye clinic for Rohingya refugees; Cameroon and Tanzania benefitted from cataract surgery clinics, and our Birth Clinic for Syrian refugees saw more than 4,500 patients and the safe and healthy delivery of 931 babies during the year.
- After the restrictions of the Covid pandemic, our UK teams renewed their activities to raise funds, engage volunteers and supporters, and provide support to local neighbourhood and community services. Events ranged from sponsored treks to webinars and seminars in various cities; engagement with our partners to deliver, among other things, a food bank and community surgery for our neighbours in Balsall Heath, Birmingham; winter and Ramadan food packs for the vulnerable in our neighbourhood; special Eid gatherings for the families of children with disabilities, and support for our partner, the Bahu Trust, in providing education programmes.

1. DISASTER & EMERGENCY RELIEF

Emergency Floods Programmes: Bangladesh and Pakistan

- Massive floods devastated large parts of Bangladesh and Pakistan in the summer of 2022 as monsoon rains caused havoc throughout the two countries. In Bangladesh, there were dozens of deaths, and more than 4 million people were reported displaced in the worst flooding for more than a century, with the Sylhet region especially affected.

As part of our emergency response, our team in Bangladesh arranged for the distribution of 2,700 family food packs, ensuring that 13,500 beneficiaries had enough to sustain them after having lost their homes, crops and livelihoods.

In Pakistan, an extreme heatwave was followed by 60% of the total monsoon rainfall that would normally be expected in a year falling in just three weeks. More than 33 million were affected in the worst floods in over a decade.

Our team's work as part of the emergency response included:

- Cooked Hot Meals for 15,200 individuals
- The distribution of 2,405 family food packs, for 14,430 beneficiaries
- Distributing 715 hygiene and NFI (non-food item) packs for 4,290 people
- Unconditional cash assistance to 40 flood-affected female-headed households to benefit 240 individuals
- The construction of 66 houses in MirpurKhas district for displaced families.

Rohingya refugees, Bangladesh

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More than 5 years after the start of the exodus of Rohingya refugees to Bangladesh, our office maintained a highly visible and active humanitarian presence in the refugee community. The aid and support benefited the equivalent of more than 2.3 million refugees and included (projects & no. of beneficiaries):

- Water provided through 3 water tankers and 5 water stations, serving 6,000 refugees every day - equivalent to 2.19 million people per year
- Delivering two medical clinics throughout the year for partners: 96,000
- Delivering (for partner) a school for refugee children: 200
- Qurbani meat parcels: 12,415
- Iftar and Cooked meals: 39,500
- Ramadan food parcels: 1,500
- Soap factory providing livelihoods for refugees: 500
- Winter aid: 1,910
- Shelter construction: 50

Syrian and Palestinian Refugees

Our team in Jordan maintained their focus on supporting the needs of Syrian and Palestinian refugees in Jordan, Syrian refugees in Lebanon and native Jordanian communities. Our Birth Clinic, in Irbid, for pregnant Syrian refugees saw 4,550 patients and its work resulted in the safe and healthy delivery of 931 babies. A range of other projects included sponsoring university students to helping, with the support of the Royal Court, poor families through the provision of food and kitchen equipment. Projects through the year and beneficiary numbers included:

- Emergency winter aid: 9,954
- Cash distributions: 2,466
- Support for university students: 369
- Ramadan Food: 13,400
- Qurbani: 5,948
- Eid gifts: 570
- Birth Clinic: 4,550 patients & 931 births
- Other Medical (operations & medicines): 555

Lebanon

- Winter Aid: 46,000

Iraq

- Qurbani: est. 2,100

Yemen

Amidst the political instability and conflict that plunged Yemen into what the UN labelled as the world's worst humanitarian disaster, our country office continued to deliver humanitarian aid to some of the hardest-hit communities. Main projects included 2 bakeries which produce bread for 4,440 people daily, the equivalent of 1.6 million individuals receiving food security through the year. The team also engaged in a major Child Protection programme to raise awareness and support for children and adolescents, which benefited more than 10,200 individuals.

- Bakery x 2: 1.6 million
- House construction x 74: 548
- Ramadan and other food aid: 36,500
- Qurbani meat parcels: 31,176
- Water Tankers: 23,064
- Child Protection Programme: 10,265
- Eid Gifts: 2,360
- Baby Milk: 465

2. FOOD and SOCIAL PROGRAMMES

Ramadan and Qurbani were again the busiest times of year for our teams as they delivered these established seasonal food programmes to some of the poorest and most vulnerable communities in Asia, Africa and the Middle East. As well as food packs at Ramadan and meat parcels at Qurbani, they also engaged in cooking and serving hot meal, communal iftars and Eid gifts in several countries.

Countries and estimates of no. of beneficiaries

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Country	Ramadan (April 2022)	Qurbani (July 2022)
Afghanistan	2,500	1,000
Bangladesh	3,350	3,400
Rohingya Refugees	1,500	12,415
Cameroon & CAR*	2,688	61,104
India	-	364,950
Jordan*	13,400	5,948
Pakistan	3,000	10,075
Tanzania	21,018	113,643
Turkey	11,056	922
Yemen	29,119	31,176
Others**	5,400	138,875
TOTAL	93,031	743,508

Total No. of Beneficiaries Ramadan & Qurbani: 836,525

* Palestinian and Syrian refugees

** Cambodia, Chad, Indonesia, Iraq, Lebanon, Malawi, Mali, Niger, Sri, Lanka, Somalia, Sudan

In addition to the Ramadan and Qurbani programmes, our teams delivered food programmes throughout the year to communities suffering in emergencies or mired in poverty.

Examples included:

- Two bakeries in Yemen that provided bread for the equivalent of 1.6 million people during the year
- Cooked meals at various times of the year for 33,000 Rohingya refugees in Bangladesh
- In Tanzania, cooked meals (different times of the year) to 12,253 beneficiaries
- Meat resulting from Sadaqah (charitable) animal sacrifices to 36,000 individuals in Tanzania
- The Dastarkhawan project in 4 areas of Pakistan providing 1,000 cooked meals per day to poor labourers
- The delivery of 168 food packs to refugees and needy people living in Istanbul, Turkey, for the benefit of 1,000 beneficiaries
- Winter food packs and Ramadan packs for dozens of elderly and vulnerable families in Birmingham in the UK
- A food bank in partnership with the Bahu Trust as part of a community support programme helping the poor and vulnerable and poor in Birmingham.

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3. ECONOMIC EMPOWERMENT

A 'hands up' rather than a handouts approach involves providing families and communities with the means and tools to establish livelihoods and become self-sustainable. This empowerment allows them to shed their reliance on continuous aid handouts and instead earn their own incomes with dignity and respect. Examples of our livelihood projects during the year included:

- The distribution of sewing machines to 6 vulnerable or women-headed households (approx. 30 people), allowing them to earn an income from sewing, in Bangladesh
- The provision of livestock (goats) and small stores for (directly and indirectly) 72 beneficiaries in Cameroon
- The provision of a shop and thyme-growing tent for orphan families in Jordan
- Vocational training for 58 boys and small business grants for 42 girls as part of a programme to support adolescents in Yemen
- Bangladesh: The continued employment of qualified Rohingya refugee teachers at the Humanity Rises Rehma Child Life Centre, implemented on behalf of an American humanitarian partner to educate Rohingya refugee children
- Also in Bangladesh, the employment of Rohingya refugee labourers and craftsmen to help construct shelter homes for refugee families at Cox's Bazar, and a soap factory employing 500 refugees
- Jordan: The employment of fully qualified medical staff at our Birth Clinic for pregnant Syrian refugees and their new-borns
- The employment of local labourers and companies for our major WASH and community development constructions.

4. COMMUNITY DEVELOPMENT

Our teams continue to be entrusted by our donors and partners with the provision of infrastructure to empower communities and improve their quality of life. This has included constructing shelter homes for refugees and the displaced to the building of mosques and centres that can hold thousands of worshippers and are focal points of their communities.

Examples during the year included:

Bangladesh

- Another 10 homes to house 50 individuals were constructed as part of the ongoing support for Rohingya refugees. Dozens of Rohingya refugee families are now in shelter homes constructed by refugee labourers and skilled craft workers who have benefited from the livelihoods it has provided them
- 9 new mosques in several districts for 1,650 worshippers

Cameroon

- 100 new homes for poor and needy families in the north (Pitoe-Garoua) along with a Quran school, mosque, administrative block and water well
- 45 new mosques for 15,520 worshippers, and Islamic centres in several areas to cater for 798 families (approx. 4,788 people)
- The construction of Quranic school and madrassas in Tihomo, Morgoy, Soa, to serve 90 families (approx. 540 people)

Jordan

- Maintenance projects at Al Bayt University including planting 87 palm trees, making ramps and bathrooms and health facilities for people with special needs

Pakistan

- A total of 66 new one-room houses for families displaced during the floods emergency in the Mirpurkhas district
- 22 new mosques in Sindh and Baluchistan for 2,750 worshippers.

5. EDUCATION

Education is the key to providing children and adults with the opportunities to fulfil their potential and establish the foundations for social and economic stability and prosperity. As education is a human right, we continue to provide services that allow the poorest and most vulnerable to learning and development.

Our work included:

Orphan Sponsorship

- Our global orphan sponsorship programme allows families of orphans and disabled children to access and receive regular education and learning services. During the year, we had 1,736 orphans and 256 disabled children in the sponsorship programme
- Bangladesh**
- The continued implementation of the Humanity Rises Rehma Child Life Center on behalf of an American partner for 200 Rohingya refugee children who received education from qualified teachers plus free stationery, uniforms and daily meals
 - A mix of education and sport for 50 youngsters at our Cricket Academy for street and under-privileged children, giving them opportunities to pursue the sport they love

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Jordan

- Sponsorship of 369 university students plus maintenance projects at Al Bayt University

Pakistan

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

Tanzania

- The distribution of 25,000 Qurans during the year, plus the payment of education fees for 229 orphans
- Twenty orphans at our Children's Eco Village receiving formal and regular education as part of our ongoing commitment to the project

UK

- Engagement and relationship-building with volunteers and students at educational institutions, especially to raise awareness of our humanitarian projects and engage students in volunteering activities, and ongoing support for education programmes carried out by one of our UK partners, the Bahu Trust.

6. WATER and SANITATION

The provision of WASH (Water, Sanitation and Hygiene) facilities is one of our longest-established core programmes, and part of our commitment to Sustainable Development Goal 6 which states "clean water and sanitation for all".

By giving communities access to clean and safe water, along with sanitation and hygiene services, we are not only helping to improve the quality of life through better health but providing opportunities for social and economic development.

Our teams across the world installed water hand pumps and wells, distributed water provisions in emergencies and facilitated the running of water tankers. Overall, the projects benefitted the equivalent of 2.6 million people last year.

Projects included (no. of beneficiaries):

Rohingya Refugees in Bangladesh

- Water tankers delivering clean water to stations at refugee camps in Cox's Bazar served
- 6,000 refugees per day (annual equivalent of 2.19 million people)

Bangladesh

- 1,517 hand pumps and 48 wells (55,495)
- 2 Water Purification Plants (5,600)

Cameroon

- 550 wells in 17 locations (119,000)

Pakistan

- 1,474 hand pumps and 21 wells (21,444)
- Mineral Water to flood-affected families (2,000)

Tanzania

53 hand pumps and 104 other wells (221,600)

Yemen

- Water tankers distributing clean water on a monthly basis to 75 families in Aden governate plus schools (1,500 pupils) in two districts in Taiz governate (23,064).

7. ORPHANS & CHILDCARE

Our donors and supporters allow us to provide support and care to orphans across the world, ensuring their essential needs are met and they receive psycho-social support. During the year, the orphan sponsorship programme supported (average per month, number of orphans & disabled children):

Bangladesh: 162 & 24 disabled

Rohingya Refugees: 88

Cameroon: 54

Jordan: 460 & 130 disabled

Pakistan: 355

Palestine: 85 & 39 disabled

Tanzania: 380

Yemen: 152 & 63 disabled

TOTAL: 1,736 orphans and 256 disabled; total **1,992**

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8. ENVIRONMENT

With the effects of the climate crisis being felt acutely and disproportionately in poorer countries, especially in Asia and Africa, there remains a need for environmental projects to help communities cope. Our continuing work in this field included:

- Trees: A long-term environmental strategy which started by planting tens of thousands of trees and saplings, and creating a plant nursery, in Tanzania
- The theme of planting trees to help communities has continued with projects in Jordan including the planting of 87 palm trees at Al Bayt University
- In Bangladesh, a plantation is taking root in a village in Kishorgonj District. It aims to raise awareness of environmental issues among the local population, address nutritional shortages through the fruits it produces and provide economic opportunities for the 450 families (2,250 people) that it will benefit
- Our Children's Eco Village was built and is run on principles of environmental awareness and practices, maximising the use of natural resources through sustainability and recycling. It presently cares for 20 orphans and their guardians in Eco Homes.
- United Nations: Islamic Help was granted accreditation as an observer to the Governing Body of UNEP - the United Nations Environment Programme - in the previous year (July 2021), allowing it to participate in all public meetings and sessions of UNEP and its subsidiary bodies. Islamic Help is one of only four Muslim organisations in the UK to have UNEP observer status.

9. MEDICAL & HEALTHCARE

Providing medical care and assistance has become a major component of our work in supporting Rohingya refugees in Bangladesh and Syrian and Palestinian refugees in Jordan. Additionally, communities in Cameroon and Tanzania have benefited with eye cataract surgeries courtesy of partner organisations. Examples included:

Bangladesh

Two medical clinics on behalf of partners at Rohingya refugee camps in Cox's Bazar provided treatment and care for approx. 8,000 patients every month - the equivalent of 96,000 individuals during the year. A mobile eye clinic was provided for 37 patients per day, equating to 1,065 individuals over the course of the year.

Jordan

Our Jordan office facilitated the provision of medicines and operations for 95 patients and a further 460 people from refugee communities in the country including Syrians, Iraqis, Palestinians and Sudanese. Additionally, our Birth Clinic for pregnant Syrian refugees saw 4,550 patients at the centre in Irbid, with the medical care and support it provided leading to 931 safe and healthy births.

Cameroon & Tanzania

A series of eye camps in the two countries saw the completion of cataract surgeries on 163 patients in Cameroon and 2,725 beneficiaries in Tanzania

Yemen

As part of its work in helping malnourished children, including a specialist clinic on behalf of a partner, the Yemen office provided baby milk for 465 infants among other services.

10. VOLUNTEERS

As limitations posed by the Covid pandemic effectively disappeared, our UK volunteers resumed their fundraising activities, with sponsored treks and events, participation in webinars and seminars, and support for projects helping local communities.

The highlight of the year was the resumption of Mission Possible, our flagship volunteer programme which had been suspended during the pandemic. In May half-a-dozen volunteers - who had raised £5,000 each for the deployment - delivered a series of projects to benefit more than 1,500 villagers in Kigongomawe in the Tanga region of Tanzania. The work ranged from constructing toilets and renovating classrooms at a local school to distributing maize flour and livestock for livelihoods.

11. UK

In the UK, staff and volunteers participated in or supported a series of activities to help local communities, especially vulnerable households in Balsall Heath, Birmingham, where the charity's headquarters are based. Much of the work was in partnership with the Bahu Trust, and included hosting a local jobs fair; distributing winter food packs to the elderly and vulnerable families; seasonal food and iftars during Ramadan, and the delivery of a food bank and community surgery.

We also supported the Bahu Trust in providing education programmes for youngsters, and in partnership with another local charity hosted special Eid gathering and prayers for children with limited mobility and their families.

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Strategic Report for the Year Ended 31 March 2023

Financial review

During the year the charity raised £8.5m (2022: £10.9m), this included £0.4m (2022: £0.3m) to trading income. The charity spent £1.2m (2022: £1.1m) on fundraising activities and £8.7m (2022: £10m) on charitable activities.

The charity made a net loss of £1.4m (2022: net loss of £0.2m). The year end reserves stood at £1.2m (2022: £2.6m), representing general reserves.

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 31/01/2024 and signed on its behalf by:



.....
Qari M Asim
Trustee & Chairman

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 2023.

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 a UK-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

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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.

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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.

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Trustees' Report

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.

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

Shareef & Co 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.

Islamic Help

Trustees' Report

The annual report was approved by the trustees of the charity on 31/01/2024 and signed on its behalf by:



.....
Qari M Asim
Trustee & Chairman

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 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (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 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 Auditors' 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 twelve months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Islamic Help

Independent Auditor's Report to the Members of Islamic Help

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the Charity and industry, we identified that the principal risks of non-compliance with laws and regulations related to employment laws and taxes, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and FRS 102. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to achieve desired financial results and the manipulation of exceptional items and management bias in accounting estimates. Audit procedures performed by the engagement team included, but were not limited to: - enquiries with management, and the Company's legal counsel (internal and, where relevant, external), including consideration of known or suspected instances of fraud and non-compliance with laws and regulations and examining supporting calculations where a provision has been made in respect of these; reading key correspondence with regulatory authorities in relation to compliance with certain employment laws and indirect tax matters; - understanding and evaluating the design and implementation of management's controls designed to prevent and detect irregularities; - challenging assumptions and judgements made by management in their significant accounting estimates, in particular, in relation to restricted funds; - identifying and testing journal entries, in particular any journal entries posted with unusual account combinations and postings by unusual users; There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Naeem Shareef
(Senior Statutory Auditor)
For and behalf of

Shareef & Co
18 - 22 Stoney Lane
Yardley
Birmingham
West Midlands
B25 8YP
31 January 2024

Islamic Help

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	6,824,889	1,302,279	8,127,168
Other trading activities	3	343,334	52,561	395,895
Investment income	4	57	-	57
Other income	5	20,931	-	20,931
Total income		<u>7,189,211</u>	<u>1,354,840</u>	<u>8,544,051</u>
Expenditure on:				
Raising funds	6	(17,174)	(1,214,418)	(1,231,592)
Charitable activities	7	<u>(1,798,628)</u>	<u>(6,876,232)</u>	<u>(8,674,860)</u>
Total expenditure		<u>(1,815,802)</u>	<u>(8,090,650)</u>	<u>(9,906,452)</u>
Net income/(expenditure)		5,373,409	(6,735,810)	(1,362,401)
Transfers between funds		<u>(6,735,810)</u>	<u>6,735,810</u>	<u>-</u>
Net movement in funds		(1,362,401)	-	(1,362,401)
Reconciliation of funds				
Total funds brought forward		<u>2,577,760</u>	<u>-</u>	<u>2,577,760</u>
Total funds carried forward	22	<u><u>1,215,359</u></u>	<u><u>-</u></u>	<u><u>1,215,359</u></u>

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	7,231,983	3,018,207	10,250,190
Other trading activities	3	302,109	-	302,109
Investment income	4	12	-	12
Other income	5	414,023	-	414,023
Total income		<u>7,948,127</u>	<u>3,018,207</u>	<u>10,966,334</u>
Expenditure on:				
Raising funds	6	(20,624)	(1,120,410)	(1,141,034)
Charitable activities	7	<u>(592,261)</u>	<u>(9,453,745)</u>	<u>(10,046,006)</u>
Total expenditure		<u>(612,885)</u>	<u>(10,574,155)</u>	<u>(11,187,040)</u>
Net income/(expenditure)		7,335,242	(7,555,948)	(220,706)
Transfers between funds		<u>(7,555,948)</u>	<u>7,555,948</u>	<u>-</u>
Net movement in funds		(220,706)	-	(220,706)
Reconciliation of funds				
Total funds brought forward		<u>2,798,466</u>	<u>-</u>	<u>2,798,466</u>
Total funds carried forward	22	<u><u>2,577,760</u></u>	<u><u>-</u></u>	<u><u>2,577,760</u></u>

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

The funds breakdown for 2022 is shown in note 22.

Islamic Help

(Registration number: 09382127)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	15	175,503	174,010
Current assets			
Stocks	16	95,706	41,399
Debtors	17	1,167,098	1,515,503
Cash at bank and in hand	18	26,393	1,116,179
		<u>1,289,197</u>	<u>2,673,081</u>
Creditors: Amounts falling due within one year	19	<u>(249,341)</u>	<u>(269,331)</u>
Net current assets		<u>1,039,856</u>	<u>2,403,750</u>
Net assets		<u><u>1,215,359</u></u>	<u><u>2,577,760</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>1,215,359</u>	<u>2,577,760</u>
Total funds	22	<u><u>1,215,359</u></u>	<u><u>2,577,760</u></u>

The financial statements on pages 17 to 31 were approved by the trustees, and authorised for issue on 31/01/2024 and signed on their behalf by:



.....
Qari M Asim
Trustee & Chairman

Islamic Help

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash expenditure		(1,362,401)	(220,706)
Adjustments to cash flows from non-cash items			
Depreciation	6	10,507	15,049
Investment income	4	(57)	(12)
		(1,351,951)	(205,669)
Working capital adjustments			
Increase in stocks	16	(54,307)	(5,594)
Decrease in debtors	17	348,405	332,805
(Decrease)/increase in creditors	19	(19,990)	29,990
Net cash flows from operating activities		(1,077,843)	151,532
Cash flows from investing activities			
Interest receivable and similar income	4	57	12
Purchase of tangible fixed assets	15	(12,000)	(26,232)
Sale of tangible fixed assets		-	3,997
Net cash flows from investing activities		(11,943)	(22,223)
Net (decrease)/increase in cash and cash equivalents		(1,089,786)	129,309
Cash and cash equivalents at 1 April		1,116,179	986,870
Cash and cash equivalents at 31 March		26,393	1,116,179

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 2023

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 2023

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 2023

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 2023

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	Restricted funds	Total 2023	Total 2022
	General £	funds £	£	£
Donations and legacies;				
Donations to major appeals	5,196,852	1,185,955	6,382,807	8,192,214
Gift aid reclaimed	671,481	-	671,481	480,252
Grants, including capital grants;				
Grants from other charities	956,556	116,324	1,072,880	1,577,724
	<u>6,824,889</u>	<u>1,302,279</u>	<u>8,127,168</u>	<u>10,250,190</u>

3 Income from other trading activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	General £	funds £	£	£
Trading income;				
Sales of goods and services	343,334	52,561	395,895	302,109
	<u>343,334</u>	<u>52,561</u>	<u>395,895</u>	<u>302,109</u>

4 Investment income

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>57</u>	<u>57</u>	<u>12</u>

Islamic Help

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Other income

	Unrestricted funds	Total 2023 £	Total 2022 £
	General £		
Government grants	20,931	20,931	414,023

6 Expenditure on raising funds

	Direct costs £	Total 2023 £	Total 2022 £
Costs of generating donations and legacies	1,224,662	1,224,662	1,127,730
Costs of trading activities	6,930	6,930	13,304
	<u>1,231,592</u>	<u>1,231,592</u>	<u>1,141,034</u>

7 Expenditure on charitable activities

	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	Total 2023 £	Total 2022 £
International Relief	568,111	668,759	561,758	1,798,628	592,261
Emergency	392,721	1,637,202	48,419	2,078,342	1,462,694
Food	322,876	1,321,532	39,084	1,683,492	2,900,877
Water	64,163	295,312	8,734	368,209	1,391,976
Orphans	191,092	782,871	23,153	997,116	726,243
Medical & Healthcare	32,572	199,801	5,909	238,282	608,728
Education	34,906	147,361	4,358	186,625	432,323
Community Establishment and Rehabilitation	243,846	969,232	28,664	1,241,742	1,557,911
Economic Empowerment	15,617	64,888	1,919	82,424	372,993
	<u>1,865,904</u>	<u>6,086,958</u>	<u>721,998</u>	<u>8,674,860</u>	<u>10,046,006</u>

In addition to the expenditure analysed above, there are also governance costs of £407,303 (2022 - £150,280) which relate directly to charitable activities. See note 8 for further details.

Islamic Help

Notes to the Financial Statements for the Year Ended 31 March 2023

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General £	Total 2023 £	Total 2022 £
Audit fees			
Audit of the financial statements	12,500	12,500	12,414
Trustees remuneration and expenses	18,390	18,390	37,851
Legal fees	376,413	376,413	98,518
Depreciation, amortisation and other similar costs	-	-	1,497
	<u>407,303</u>	<u>407,303</u>	<u>150,280</u>

9 Grant-making

Analysis of grants

Name of institution	2023 £	2022 £
Afghanistan	3,126	64,075
Bangladesh	515,678	1,071,224
Burman Refugees	228,523	478,621
Cameroon	506,540	744,653
Cambodia	-	2,440
Central African Republic	725	-
UK	775,302	191,720
India	127,500	39,000
Jordan	752,527	458,547
Lebanon	79,338	177,597
Malawi	-	37,163
Mali	36,765	-
Pakistan	1,080,882	1,453,532
Palestine	28,450	235,090
Senegal	-	450
Sri Lanka	-	2,500
Sudan	-	28,000
Syrian Refugees	50,000	439,508
Tanzania	1,153,238	1,502,411
Turkey	405,883	-
Yemen	342,481	946,877
	<u>6,086,958</u>	<u>7,873,408</u>

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 7 shows grant funding activity split across project activity with support costs.

Islamic Help

Notes to the Financial Statements for the Year Ended 31 March 2023

10 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Audit fees	12,500	12,414
Loss on disposal of fixed assets held for the charity's own use	-	1,497
Depreciation of fixed assets	<u>10,507</u>	<u>15,049</u>

11 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 £49,608 (2022: £44,185).

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 £18,696 (2022: £29,167).

During the year Trustees/Directors incurred travelling and accommodation expenses of £4,289 (2022: £15,019).

12 Staff costs

	2023 £	2021 £
Wages and salaries	1,190,028	988,295
Social security costs	96,783	83,366
Pension costs	<u>20,927</u>	<u>17,451</u>
	<u>1,307,738</u>	<u>1,089,112</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:

	2023 No	2022 No
Total employed	<u>51</u>	<u>56</u>

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

13 Auditors' remuneration

	2023 £	2022 £
Audit of the financial statements	<u>12,500</u>	<u>12,414</u>

Islamic Help

Notes to the Financial Statements for the Year Ended 31 March 2023

14 Taxation

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

15 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2022	222,402	60,797	283,199
Additions	-	12,000	12,000
At 31 March 2023	<u>222,402</u>	<u>72,797</u>	<u>295,199</u>
Depreciation			
At 1 April 2022	70,901	38,288	109,189
Charge for the year	10,507	-	10,507
At 31 March 2023	<u>81,408</u>	<u>38,288</u>	<u>119,696</u>
Net book value			
At 31 March 2023	<u>140,994</u>	<u>34,509</u>	<u>175,503</u>
At 31 March 2022	<u>151,501</u>	<u>22,509</u>	<u>174,010</u>

16 Stock

	2023 £	2022 £
Finished goods	<u>95,706</u>	<u>41,399</u>

17 Debtors

	2023 £	2022 £
Trade debtors	71,931	359,279
Prepayments	16,342	21,744
Accrued income	-	5,655
Other debtors	1,078,825	1,128,825
	<u>1,167,098</u>	<u>1,515,503</u>

18 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	19,799	28,590
Cash at bank	6,594	1,087,589
	<u>26,393</u>	<u>1,116,179</u>

Islamic Help

Notes to the Financial Statements for the Year Ended 31 March 2023

19 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	232,957	203,379
Other creditors	14,301	20,758
Accruals	2,083	45,194
	<u>249,341</u>	<u>269,331</u>

20 Obligations under leases and hire purchase contracts

Operating lease commitments

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

	2023 £	2022 £
Land and buildings		
Within one year	160,996	145,216
Between one and five years	366,240	493,360
	<u>527,236</u>	<u>638,576</u>

21 Charity status

The charity is limited by guarantee, incorporated in England and Wales, 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 2023

22 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
General	2,577,760	7,189,210	(1,815,801)	(6,735,810)	1,215,359
Restricted funds					
Community Establishment & Rehabilitation	-	34,069	(1,286,112)	1,252,043	-
Emergency Relief	-	184,566	(2,248,112)	2,063,546	-
Education	-	25,473	(213,323)	187,850	-
Medical & Healthcare	-	-	(242,974)	242,974	-
Food & Social	-	282,288	(1,908,743)	1,626,455	-
Water & Sanitation	-	81,617	(421,976)	340,359	-
Orphan care	-	734,348	(1,674,079)	939,731	-
Economic Empowerment	-	12,480	(95,332)	82,852	-
Total restricted funds	-	1,354,841	(8,090,651)	6,735,810	-
Total funds	<u>2,577,760</u>	<u>8,544,051</u>	<u>(9,906,452)</u>	<u>-</u>	<u>1,215,359</u>

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General					
General	2,798,466	7,948,127	(612,885)	(7,555,948)	2,577,760
Restricted funds					
Community Establishment & Rehabilitation	-	403,677	(1,635,731)	1,232,054	-
Emergency Relief	-	962,491	(1,758,189)	795,698	-
Education	-	42,684	(453,248)	410,564	-
Medical & Healthcare	-	114,468	(648,569)	534,101	-
Food & Social	-	521,528	(3,110,736)	2,589,208	-
Water & Sanitation	-	126,728	(1,453,530)	1,326,802	-
Orphan care	-	825,006	(1,130,701)	305,695	-
Economic Empowerment	-	21,625	(383,451)	361,826	-
Total restricted funds	-	3,018,207	(10,574,155)	7,555,948	-
Total funds	<u>2,798,466</u>	<u>10,966,334</u>	<u>(11,187,040)</u>	<u>-</u>	<u>2,577,760</u>

Islamic Help

Notes to the Financial Statements for the Year Ended 31 March 2023

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.

23 Analysis of net assets between funds

	Unrestricted funds	Total funds at 31 March 2023
	General £	£
Tangible fixed assets	175,503	175,503
Current assets	1,289,197	1,289,197
Current liabilities	(249,341)	(249,341)
Total net assets	<u>1,215,359</u>	<u>1,215,359</u>

Islamic Help

Notes to the Financial Statements for the Year Ended 31 March 2023

	Unrestricted funds	Total funds at 31 March 2022
	General £	£
Tangible fixed assets	174,010	174,010
Current assets	2,673,081	2,673,081
Current liabilities	(269,331)	(269,331)
Total net assets	<u>2,577,760</u>	<u>2,577,760</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 were trustees of Islamic Help and trustees of Hazrat Sultan Bahu Trust, a registered charity (No. 292697) until the date of 15.07.22, when the aforementioned ceased being trustees of Islamic Help.

The following transactions are included within Islamic Help accounts:

- Branding £30,000 (2022: £0); Education £10,000 (2022: £120,000); Office Rent £84,000 (2022: £84,000); Clothing Banks Rent: £17,700 (2022: £0); London Shop £28,000 (2022: £28,000)

- Other debtors include £574,825 (2022: £574,825)