

International Humanitarian Relief

Annual Report & Financial Statements

31st December 2020



International Humanitarian Relief

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The Report of the Trustees for the year ended 31st December 2020

Introduction

International Humanitarian Relief (IHR) Board of Trustees present their annual report incorporating an overview of the organization's activities, achievements and financial statements for the year ended December 2020

The board of trustees are highly satisfied with the commendable efforts and overall performance of IHR in meeting its charitable objectives.

The Board of Trustees acknowledges the charity sector has encountered magnanimous challenges in these unprecedented times and applauds all members of IHR for continuously showing unfaltering strive in their endeavours to help alleviate suffering. Members of IHR has proven this year more than any, through motivation resilience and unity, all challenges can be overcome. The Board of trustees asserts its confidence in members and assets of IHR to be in a secure position to continue activities and grow in the foreseeable future.

The Board of Trustees would like to extend sincere thanks to its valued members, volunteers and donors for their ongoing and dedication and hope to grow as a charitable entity adding value and enhancing the lives of individuals and communities.

Objectives, Aims and Activities of the Charity:

Registered in the year 2015 International Humanitarian Relief (IHR) is an international charitable organisation. The Aims and objectives of IHR are to alleviate suffering of the neediest individuals and communities across the globe, by means of providing short term relief and assistance in cases of natural or other forms disasters, war, poverty and diseases.

The objects of the charity as per its governing document are:

The relief and assistance of people in any part of the world who are the victims of war or natural disaster, trouble, or catastrophe in particular by the supply of food/clothing medical aid to such persons the relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money for persons, bodies, organisations and/ or countries affected including the provisions of medical, food, clothes aid. to prevent or relieve poverty, financial hardship and suffering of the poor and needy. to preserve life and promote the health of the poor and needy including by protecting the poor and needy who have suffered harm or whose lives are at risk. to advance the education of the poor and needy.

Since established, through its essential relief efforts, IHR has proven to be a source of great benefit and comfort to the lives of many. Providing relief and support including and not limited to emergency care packs, shelter, food and water aid. These efforts have been crucial in saving hundreds of lives in some of the poorest regions of the world.

Adhering effectively to its policies and procedures, IHR meets its aims and objectives through active strategic utilization of its established partner and volunteer network.

WHERE WE WORK

Over the past year IHR has extended its reach to support the most vulnerable in the following countries:

1. India
2. Somalia
3. Pakistan
4. Uganda
5. Bangladesh
6. Yemen
7. Burma
8. Afghanistan
9. Lebanon
10. Jammu Kashmir India

In the coming year, IHR hopes to maintain its excellent standard of work in these countries alongside developing a key service of support for vulnerable elderly within the UK.

PARTNERS

The Trustees have exercised due diligence and care in protecting the integrity of the Charity and its reputation.

After extensive and satisfactory due diligence, IHR carefully recruits only voluntary or politically independent partners to assist with its relief efforts in meeting its charitable objectives. IHR's partners are as follows:

- 1- Families Relief
- 2- Sawaed Association for Relief and Development
- 3- AHSAS Disabled People Organisation – Pakistan
- 4- Saba Relief
- 5- Tayyab Trust India

- 6- Amikab Community Centre**
- 7- Global Rahma**
- 8- Human Relief Mission (Afghanistan)**
- 9- Hope Disability Kashmir (Jammu Kashmir India)**

SUMMARY OF ACTIVITIES THROUGH THE YEAR

In the period covered by this report, with the help of its donors, volunteers and team members, IHR has been able to extend its support and relief aid thus preserving and improving the lives of thousands beneficiaries in great need.

Over the past year these efforts have translated into the following sectors of work:

WATER AID

Water is the source of life yet millions of marginalised people have no access to suitable drinking water. As part of its mission to provide safe consumable water to the world's poorest communities, IHR has successfully supplied clean drinking water by mean of building new wells in deprived villages of Somalia, refurbishing unused water facilities in Uganda hand pumps in rural India , regular delivery of multiple water tankers for the displaced in Burma, Gaza and Yemen.

Thirst relief is an area of great importance, having access to clean water not only saves lives, but is imperative to continued good health, but is essential for agriculture and economic development. IHR will continue to bring hope to communities through its much-needed thirst relief program.

FOOD AID

Over the period covered in this report millions of people across the globe living below the poverty line, unfortunately the multitudes of families, some destitute, with no means of income have no access to food leaving millions impoverished. Children are often forced to scavenge for anything edible from heaps of waste.

Committed to help alleviate hunger, IHR has facilitated the distribution of food to impoverished communities, sending containers of life saving food items such as baby milk powders, lentils, dry pasta, oils and more. Alongside this IHR continued its yearly Ramadhan Feed program, providing hot cooked meals twice a day to those who otherwise would be forced to go without a meal for many days.

IHR also extended its food parcels distribution this year, including regions of Somalia, Lebanon, Uganda and Yemen; a country that has seen unprecedented food insecurity. IHR's family food parcels were designed to last a month and consisted of staple food including flour, oil, lentils, spices, sugar and other varied items depending on the geographical location.

QURBANI

One of the busiest periods of the year for IHR is the period of Qurbani. Qurbani or uḏḥiyah as referred to in Islamic law, is the ritual animal sacrifice of a livestock animal during Eid al-Adha. For many communities, the Qurbani period is the only time of year they will have the pleasure and benefit of receiving meat to cook and share with their families.

IHR have been at the forefront in poverty- stricken regions ensuring economic development by purchasing masses of livestock from local farmers, distributing Qurbani meat to communities in the most effective and hygienic manner.

ELDERLY AND DISABLED CARE

Good health is the key to a flourishing life. Many individuals living with long term conditions have little or no access to even the most basic life essentials, such as warm clothing, shelter, suitable nourishment or health care provisions. Perhaps the most vulnerable amongst this group are the elderly and disabled. With increased life expectancy more and more elderly citizens in underdeveloped regions are facing life alone. Through its elderly and disabled care program IHR has had the privilege of supporting this vulnerable group by providing monthly food parcels, walking aids and wheelchairs hence having a huge positive impact on good mental and physical health.

ORPHAN CARE

Orphans living in poverty face many hardships on a daily basis. Neglected by society, orphan children are very often denied access to education being forced to work or fend for themselves consequently exposing them to sexual predators and abuse.

IHR are committed to working hard to ensure children have the provisions and care they need to grow physically, emotionally, and mentally. With the support of our valued donors, IHR's orphan care program has served as a lifeline for vulnerable orphans and widows providing monthly food packs, clothing and access to education where possible.

WINTER RELIEF

Hundreds of our beneficiaries live in insufficient dwellings, slums, makeshift shelters and some with no place to reside at all. With little or no means to protect themselves from the harsh winter weather families are forced to endure icy winds, rains and snows. To alleviate this desperate situation, IHR's teams have distributed hundreds of life saving winter items ranging from family food packs, winter clothing, winter blankets and heaters in the regions of rural Pakistan, Yemen.

RESERVE POLICY

1. Reserves and future funds – why reserves are needed

The Trustees have decided to continue helping beneficiaries fleeing conflict, which is where the trustees consider the charity can have most impact and help most people in need. IHR wish to continue to oversee deliveries of goods. IHR aims to ensure the flexibility to support other charitable humanitarian relief projects, within their objects, should such matters arise unexpectedly.

IHR can best advance their objects in this manner.

IHR may require some investment into its activities, such as to develop local offices and to hire staff in the UK. This will enable the charity to operate more effectively and better serve its beneficiaries.

In light of this, at the present time, the Trustees consider that it is appropriate to continue to build up the charity's reserves so that they are prepared to: (i) carry out major deliveries into neighbouring countries, particularly should needs change or worsen in what is a temperamental and difficult situation, or should other humanitarian causes which they wish to support arise; (ii) meet any initial upfront costs to invest into the charity's operations.

2. Required reserves

The Trustees would like to continue to build up the charity's reserves until the charity is holding £50,000 of unrestricted reserves.

Banking and investment arrangements

The charity does not currently intend to invest its reserves in long-term investments, as the IHR will retain short- to medium-term access to them.

3. What steps the charity is going to take to establish this agreed level or range

The Trustees are overseeing an active fundraising programme in order to build reserves to that level. The Trustees have adopted a separate Fundraising Policy, with which such fundraising shall comply.

4. Arrangements for monitoring and reviewing the policy

The Trustees shall next review this policy annually

Name, registered office and constitution of the charity

The full name of the charity is International Humanitarian Relief.

Charity Number	1162572
Registration Date	8 th July 2015
Principle and Registered Address	Legacy House 173 Sunbridge Road Bradford BD1 2HB Tel: 0127455759 email: admin@IHR.org
Board of Trustees	Mohammed Yasin Baz Baber Ahmed Abid Hussain
Accountants	Virtus Financial Services Chartered Certified Accountants Virtus-Financial.Co.Uk
Bankers	Barclays Bank, 10 Market Street, Bradford, BD1 1EG

STRUCTURE GOVERNANCE AND MANAGEMENT

Formed as a charitable incorporated organization, IHR operates per the principles of its trust deed, where in management of the charity is the incumbent duty of the appointed trustees. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by charity law.

The voting members of the charity are solely its acting trustees, who are appointed on the premise of adding value through guidance, skills and networks. Authority of commissioning any new trustees is reserved by the board and done so in accordance to the organization's needs.

Newly instated trustees must undergo formal induction and training relevant to the role. All members are invited to attend conferences during which vital information is received, conveyed and key decisions concerning IHR's finances are decreed.

IHR also recruits a range of credible staff dedicated to the growth of the charity upon a voluntary basis. Staff are encouraged and supported to assist in the developmental growth of the charity.

Governance

All trustees take an active role in overseeing the charity to ensure they critically and objectively review proposals and decisions. The trustees are taking steps to ensure the charity is well governed and run effectively, with the appropriate knowledge and experience. The trustees are supported by external advisors as required.

Recruitment and appointment of trustees

IHR will consider the recruitment of additional trustees as appropriate to manage the charity. The process involves determining the optimum skills, knowledge and experience mix for the current operational climate and needs, identifying potential members, promoting and explaining the activities of the Board to potential members. Quality, characteristics and qualification are decided up on when selecting members of the Board of Trustees.

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

Relationships between the charity and related parties:

The induction of new Trustees would include an explanation of the function of the Board of Trustees and appointing a mentor for the new member to the Board of Trustees. An overview of the organization and its activities is provided. On-going appropriate training is recommended.

The contribution of volunteers:

IHR has been dependent on volunteer support in order to establish IHR and set the foundations for its future success. We have volunteers who are involved in our activities who willingly give their time freely. The Trustees would like to thank all those who have volunteered their time to IHR.

IHR has a social media policy that describes the rules governing use of social media IHR and sets out how staff, volunteers must behave when using the charity's social media accounts. It also explains the rules about using personal social media accounts at work and describes what staff may say about the charity on their personal accounts.

Risk Management:

IHR is embedding risk management into day-to-day behaviour and culture across the global operation. Trustees are considering the adequacy of mitigating actions in order to ensure that potential risks are managed before places emphasis occur or reduce their impact (depending upon the risk appetite, which currently is low). Risk management is an integral part of day to day and strategic decision making given that IHR works across the globe where there are humanitarian needs with inherent high-risk factors to content with.

The Trustees are responsible for ensuring that there is an appropriate process and culture in place for risk management. IHR overall approach to risk management is to recognise and accept an appropriate level of risk working in the humanitarian response environment, which can often be volatile. A level of tolerance to risk is necessary in ensuring that risk mitigation strategies do not impede our work to an extent that we are unable to meet our charitable activities in supporting beneficiaries. Any risks identified are graded by potential adverse effect and strategies are developed to overcome any barriers. We endeavour to ensure the safety of the charity and beneficiaries.

Covid Pandemic

The effects of the covid 19 pandemic thus far on IHR have been relatively modest. In terms of our income we are blessed with a core donor base of grass root supporters that give endlessly to our campaigns, our donors are primarily made up of the local community and as a result we have not experienced the challenges faced by our peer charities.

IHR has continued to adhere to UK government advice and directives, terms of travel and keeping safe whilst delivering aid. Global operations have been affected during the lockdowns, while some of programmes have adapted to support vulnerable, and often marginalised communities through the crisis.

The single largest impact was loss of our income stream from mosque collections during the holy month of Ramadan, however our donors responded positively to our e-commerce collection methods.

In terms of our expenditure costs these tightly controlled we don't utilise large expensive campaigns to promote our generate funds or promote or work; instead, we focus on showing our impact via various freely available social media platforms

Our reserves have significantly reduced over the past few years, this is because we are delivering more than ever, utilising our volunteer base we believe we have sufficient funds to meet our beneficiaries needs including those that are suffering due to this pandemic.

Financial Review:

Policies on reserves:

The trustees have resolved to establish reserves to provide for future activities, and to provide funding for the expected expenditure for six months ahead. The policy on reserves is that the existing assets are retained to produce income which is fully utilized to support existing activities. There is no intention in the long term to either increase or reduce the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity.

The principal funding sources was voluntarily donations primarily. The board of trustees are satisfied that the charity's assets are available and adequate to fulfil its obligations in respect of each fund.

Availability and adequacy of assets and each of the funds:

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 14 to 22

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 Statement of Recommended Practice and Section 1A of FRS102 the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show incoming resources for the year of a net outflow of (£26,859), (£7,307) (2019) a majority of the expenditure is spent on delivering the charitable activities as stated in the Charity's aims and objectives.

Trustees' Responsibilities:

The trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the Statement of Recommended Practice and Section 1A of FRS102.

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to:-

To prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the charity legislation. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are also responsible for the contents of the Trustees' report, and the accountant preparing the accounts has no responsibilities in relation to the Trustees' report.

Audit Exemption

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 and Charities Act 2011.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006 and Charities Act 2011.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to the accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions Charity Commission Statement of Recommended Practice.

This report was approved by the board of trustees on 30th October 2021

Y Baz

Trustee

Report of the Independent Examiner to the trustees

On the accounts of the Charity for the year ended 31st December 2020

We report on the financial statements of the charity on pages 14 to 22

Respective responsibilities of directors and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £1,000,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set in the next statement.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect of the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

The Examiner's relevant professional qualification is: Chartered Certified Accountant

Virtus Financial Services

Chartered Certified Accountants

Birmingham

The date upon which this report was completed is: 31st October 2021

**International Humanitarian Relief
Statement of Financial Activities
for the year ended 31st December 2020**

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2020 £	2020 £	2020 £	2019 £
<i>Income and Endowments:</i>					
Donations	4	66,006	320,505	386,511	544,692
Total Income		66,006	320,505	386,511	544,692
<i>Expenditure</i>					
Raising Funds		53	-	53	206
Charitable activities	5	38,307	375,010	413,317	551,793
Total Expenditure		38,360	375,010	413,370	551,999
Net Income/(Expenditure)		27,646	(54,506)	(26,859)	(7,307)
Transfers of funds		(45,308)	45,308	-	-
Net movement in funds		(20,662)	(6,198)	(26,859)	(7,307)
Reconciliation of funds					
Total funds brought forward		29,526	40,186	69,712	77,019
Total Funds carried forward	8	8,864	33,988	42,852	69,712

All activities derive from continuing operations

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 22 form an integral part of these accounts.

Charity Balance Sheet
International Humanitarian Relief
Balance Sheet as at 31st December 2020

	Notes	2020 £	2019 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Tangible assets		-	-
Current assets			
Debtors		-	-
Cash at bank and in hand		45,352	72,212
Total current assets		45,352	72,212
Liabilities:-			
Creditors falling due within one year	7	(2,500)	(2,500)
Net current assets		42,852	69,712
Total assets less current liabilities		42,852	69,712
Net assets including pension asset / liability		42,852	69,712
<i>The funds of the charity :</i>			
Unrestricted income funds		8,864	29,526
Restricted income funds		33,988	40,186
Total charity funds	8	42,852	69,712

Y Baz
Trustee

Approved by the board of trustees on 30th October 2021

The notes on pages 16 to 22 form an integral part of these accounts.

Notes to the accounts

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation of the accounts

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 Section 1A of FRS102 and Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charity has taken advantage of the exemption from the requirement to produce a cash flow statement.

The financial statements have been prepared on an ongoing basis as discussed in the trustees' report. There is no material uncertainties about the charity's ability to continue as a going concern.

b) Key areas of material uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors which are considered to be relevant. Actual results may differ to these estimates.

The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period is revised if the revision only affects that period or in period of the revision and future periods if the revision affects the current and future periods.

In the view of the trustees, no assumptions concerning the future or estimation uncertainty affecting the assets and liabilities at the balance sheet are likely to result in material adjustment to the carrying amounts in the next financial year.

c) Going Concern

The charity can meet its obligations as they come due as such it's a going concern. Financial sustainability is much more than income and costs, the charity has assessed its financial communication, understanding and organisational impact.

d) Funds Accounting

Funds held by the charity are:

Restricted funds – these are funds which are subject to specific conditions imposed by the donors or when funds are raised for a particular restricted purpose.

Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Zakat funds – these are funds which can be used in accordance with the Islamic religious conditions and parameters set in the Qur'an. The charity's policy defines the criteria for the fundraising, allocation and distribution of Zakat. The charity is required to record its justification as to how projects matches the criteria of Zakat.

e) Income

- Income, including donations and gifts, gifts in kind and grants are recognised where there is entitlement, there is probability of receipt and the amount is measurable.
- Tax recovered from income received under gift aid is recognised when the related income is recognised and allocated to unrestricted funds in line with the communication with donors to allocate the funds towards the core costs of the charity and its humanitarian programmes to save and transform more lives.
- Gift in kind for use by the charity and donated services are included in the accounts at their approximate market value at the receipt. No amount has been included in the financial statements for services donated by volunteers.
- Gifts in kind for distribution are included in the accounts at the fair value to the charity ((in the case of clothes, food and medicines, at the lowest value of the generic equivalent) when the good are received and under the control of the charity. Amounts are recognised in inventory until distributed at which point the relevant cost is released to the statement of financial activities.
- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

f) Expenditure

Expenditure is recognised when a liability is incurred, irrecoverable VAT is included within the expense item to which it relates.

- Expenditure on charitable activities is reported as a thematic analysis of the work undertaken by the charity, against our thematic themes of humanitarian response. Under these headings are included grants payable and the costs of activities performed directly by the charity or its country offices, together with associated direct and indirect support costs. The costs include salaries and associated employment costs including pensions and termination payments.
- Expenditure on raising funds comprises salaries, direct expenditure and overhead costs of UK based staff who promote fundraising from all sources including major donors, corporates and individuals. The expenditure on third party agencies that promote fundraising on social media and other platforms is included.
- Indirect support costs include support costs that are essential for the charity to delivery its projects of humanitarian response. Not to incur these costs would severely impair the quality of work and sustainability of the charity.
- Indirect support costs have been allocated to cost categories on a basis consistent with the level of activity.

g) Foreign currencies

The functional currency of the charity is considered to be pounds sterling that is the currency of the primary economic environment it operates in the UK.

Transactions in foreign currencies are translated at the rate of exchange at the time of the transaction.

Foreign currency balances are translated at the rate of exchange prevailing at the balance sheet date.

Foreign currency gains and losses are recognised through the Statement of Financial Activities for the period in which they are incurred. All exchange differences are recognised through the statement of financial activities.

h) Operating leases

Rental payments under operating leases are charged as expenditure incurred evenly over the term of the lease. The benefit of any reverse premium received is also spread evenly over the term of the lease.

i) Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as

Leasehold properties	Straight line over the life of the lease
Freehold properties	5% straight line
Other assets	25% straight line

Assets that are subject to amortisation are tested for impairment whenever events or changes in circumstance indicate.

j) Taxation

The charity meets the criteria and tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore meets the definition of a charitable company for UK taxation purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within the categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992. No corporation tax liability arises in the accounts.

Notes to the accounts (continued)**2. Surplus for the financial year**

	2020	2019
	£	£
This is stated after crediting:		
Donations	(26,859)	(7,307)

3. Expenses paid to trustees

	2020	2019
	£	£
Travel and Accommodation	-	-
Telephone (Charity Business related)	-	-
Total	Nil	Nil

4. Income

	Humanitarian Relief	2020 Total	2019 Total
	£	£	£
Income			
Donations	322,086	322,086	353,925
Gift Aid	29,424	29,424	48,267
Council Covid Grant	10,000	10,000	-
In Kind donated Goods	25,000	25,000	142,500
Total Income	386,511	386,511	544,692

Notes to the accounts (continued)**Expenditure**

<i>Raising funds</i>	53	53	206
<i>Charitable activities</i>	413,317	413,317	551,793
Total Expenditure	413,370	413,370	551,999
Net Income by activity	(26,859)	(26,859)	(7,307)

5. Analysis of charitable expenditure by activity

	Humanitarian Relief	Total 2020	Total 2019
Nature of charitable expenditure	£	£	£
Activities undertaken directly			
Afghanistan	41,169		9,200
Bangladesh	11,000		11,500
Burma (Myanmar)	14,500		7,000
Gambia	-		2,400
India (including Jammu Kashmir)	91,384		54,000
Indonesia	-		-
Lebanon	31,202		-
Nepal	5,519		4,000
Pakistan	36,472		46,020
Palestine - Gaza	46,105		57,580
Somalia	31,790		3,660
Syria	22,199		208,906
Uganda	10,094		27,960
Yemen	33,577		69,435
		375,010	501,661
Support costs of charitable activities (see Note 6)		38,307	50,132
Total charitable expenditure analysed by activity	413,317	413,317	551,793

An explanation of the main features of charitable expenditure is given in note 1 to the accounts

6. Analysis of Total Support Costs by Activity

	General Support	Total 2020	Total 2019
Nature of support costs	£	£	£
Project Implementation Support	37,057	37,057	48,882
Governance Costs	1,250	1,250	1,250
Total support costs analysed by activity	38,307	38,307	50,132

7. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	2,500	2,500

Notes to the accounts (continued)

8. Analysis of assets and liabilities representing funds

At 31 December 2020	Unrestricted funds	Restricted Funds	Total Funds
	£	£	£
Tangible Fixed Assets	-	-	-
Current Assets	11,365	33,988	45,352
Current Liabilities	(2,500)	-	(2,500)
	<u>8,865</u>	<u>33,988</u>	<u>42,852</u>

The individual funds included above are :-

	Funds at 2019	Movements in Funds as below	Transfers Between Funds	Funds at 2020
	£	£	£	£
Humanitarian Relief	69,712	(26,859)	-	42,852
	<u>69,712</u>	<u>(26,859)</u>	<u>-</u>	<u>42,852</u>

Analysis of movements in funds as shown in the table above

Incoming Resources	Outgoing Resources	Gains & Losses	Movement In funds
£	£	£	£
386,511	413,370	, -	(26,859)
<u>386,511</u>	<u>413,370</u>	<u>-</u>	<u>(26,859)</u>

- 9. Endowment Funds** The charity had no endowment funds in the year ended 2020 or in the year ended 2019

10. Commitments

	2020	2019
	£	£
Operating Leases Other than Plant & Machinery		
Less than One Year	12,000	12,000
Between 2-5 Years	36,000	48,000
More than 5 Years		
Total	48,000	60,000

Future Commitments:

The charity has a rental agreement of £1,000 per calendar month for a for its Killinghall Road donation point and admin office

The charity also has rental agreement of £800 per calendar month for warehouse and storage