CHARITY RIGHT

England & Wales · Charity number 1163944

Details

Status	Registered
Legal form	Charitable company
Company number	09807927
Registered	2015-10-12
Register	View on the Charity Commission register

Contact

Address	57 Farringdon Rd London EC1M 3JB
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Website	https://www.charityright.org.uk

Activities

Objects: THE OBJECTS OF CHARITY RIGHT ARE: 1)TO RELIEVE POVERTY WORLDWIDE BY:-A)PROVIDING FOOD SUPPLIES, ITEMS, GRANTS AND SERVICES TO INDIVIDUALS IN NEED AND OTHER GROUPS OR ORGANISATIONS THAT ARE WORKING TO PREVENT AND RELIEVE HUNGER AND POVERTY;B)PROVIDING OR ASSISTING IN THE PROVISION OF EDUCATION, TRAINING, HEALTHCARE PROJECTS AND ALL THE NECESSARY SUPPORT DESIGNED TO ENABLE INDIVIDUALS TO GENERATE A SUSTAINABLE INCOME AND BE SELF-SUFFICIENT; C)UNDERTAKING AND SUPPORTING RESEARCH INTO FACTORS THAT CONTRIBUTE TO POVERTY AND THE MOST APPROPRIATE WAYS TO MITIGATE THESE; ANDD)THE PROVISION OF GRANTS TO ENABLE YOUNG PEOPLE TO PARTICIPATE IN HEALTHY RECREATIONAL ACTIVITIES THAT THEY COULD NOT OTHERWISE AFFORD2)THE RELIEF OF FINANCIAL NEED AND SUFFERING AMONG VICTIMS OF NATURAL OR OTHER KINDS OF DISASTER IN THE FORM OF MONEY (OR OTHER MEANS DEEMED SUITABLE) FOR PERSONS, BODIES, ORGANISATIONS AND / OR COUNTRIES AFFECTED.

Activities: We are an international food programme that provides regular meals to schoolchildren and families in the most neglected parts of the world. In the case of emergency situations, we aim to find innovative ways to offer long-term support to affected communities, our mission being to see a world in which hunger is no longer a barrier preventing people from reaching their full potential.

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Classification

- **How:** Makes Grants To Organisations, Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People

Geography

- Afghanistan
- Bangladesh
- Ethiopia
- Malawi
- Pakistan
- Sudan
- Turkey
- Yemen

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£2,991,745	£3,310,596	£249,719	13
2023-12-31	£2,894,346	£3,057,305	£568,570	14
2022-12-31	£2,749,540	£3,421,245	£731,529	11
2021-12-31	£2,135,053	£2,387,973	£1,403,234	11
2020-12-31	£3,142,680	£2,116,382	£1,656,154	11

Trustees

Name	Role	Appointed
Akhter Raouf		2023-01-16
Fraz Butt		2015-10-03
Shahzad Younas		2025-03-28

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CHARITY RIGHT

England & Wales - Charity number 1163944

Accounts

CHARITY RIGHT

Annual Report 2024.

Annual Report and Financial Statements

For the year ending 31 December 2024

CHARITY RIGHT

Because child hunger is wrong.

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Chair of Trustees' Statement.

> **In an environment of rising costs and increasing demands, we maintained a disciplined approach to managing our finances.**

2024 has been a year that reminded us just how powerful generosity can be in the face of challenge. Even as the cost-of-living crisis continued to affect families and charitable giving across the sector came under strain, our community showed up. Consistently, and with extraordinary heart. Many gave not from surplus, but from sacrifice.

This generosity was deeply felt. It came in the form of monthly givers who chose to keep supporting, even when their own bills had risen. It came from fundraisers who took on marathons, treks, and team challenges, not just to raise money, but to raise hope. It came from donors who gave anonymously, from community members who gave publicly, and from volunteers who gave their time without hesitation. Time and time again, you chose to give when it would have been easier not to. Each act a reminder that this mission is not ours alone, but one we carry together.

Thanks to your continued support, we were able to provide almost 3 million school meals this year. These meals are not just numbers, they represent stability, dignity, and the reassurance that a child can stay in school, that a parent has one less impossible decision to make.

But 2024 wasn't just a year of outward impact, it was also a year of inward strengthening. We took deliberate steps to reinforce our organisational infrastructure, recognising that the integrity of our systems is what allows us to deliver at scale and with care. We welcomed new members to our team, invested in staff development, and refined our operational systems to better support the scale and complexity of our programmes.

In an environment of rising costs and increasing demands, we maintained a disciplined, values-led approach to managing our finances, prioritising transparency, efficiency, and long-term sustainability.

These behind-the-scenes improvements are vital. They allow us to move with clarity and confidence, to withstand uncertainty, and to serve with consistency, even when the world around us is unpredictable.

With your continued support, we step into 2025 with determination and a clear sense of purpose. This past year has shown us that even in times of uncertainty, generosity endures. It has reminded us that real change is built steadily, through shared effort and through a commitment to doing what's right, even when it's hard.

That's what we carry forward into the year ahead: a deep gratitude for what we've built together, and a steady resolve to keep going, one school meal and one child at a time.

Fraz Butt, Chair of the Board of Trustees

CEO's Statement.

> **Global progress on hunger has stalled. Levels of undernourishment have returned to those we saw 15 years ago.**

When I reflect on this past year, I'm reminded that the most meaningful change often happens quietly. Not the kind born of inaction, but the kind that follows relief. A child returning to school after weeks of absence. A mother no longer forced to choose between sending her daughter to class or into marriage. A headteacher quietly saying that, since the meals began, dropout rates have halved. These moments don't make headlines, but they are our mission. This is what progress looks like when it's rooted in consistency. Small shifts - quiet, almost invisible - that carry profound weight.

The 2024 State of Food Security and Nutrition in the World report confirmed what we already felt in the field: global progress on hunger has stalled. Levels of undernourishment have now returned to those we saw 15 years ago. Hunger is rising in Africa and remains high in Asia. In many low-income regions, a healthy diet is no longer a basic right, but an unaffordable privilege. The consequences are devastating: stunted growth, interrupted education, lives narrowed before they begin.

We know the drivers. Conflict. Climate change. Economic instability. Inflation. We also know the solution. Meeting urgent nutritional needs in the short term is essential, but it must go hand in hand with long-term, systemic change. That means investing in local agriculture, empowering communities to feed themselves, and breaking cycles of dependency through opportunity and dignity.

That's why our work at Charity Right has always been two-fold: responding to the immediate, while building towards the long-term.

Our school meals programme remains our most powerful tool, simple in concept, nuanced in execution, and transformational in impact. It keeps children in school. It lifts the burden on parents. It brings structure and stability to lives shaped by uncertainty.

But this year, we've taken that commitment a step further. We don't want communities to be dependent on us. We want them to lead. So, we've started exploring sustainability, seriously and intentionally. One of the most exciting developments was the launch of a new pilot in Turkey, where one of our schools is preparing to grow its own ingredients, led by staff and local farmers. This project could become a blueprint, helping schools move towards self-reliance, reducing dependence on external aid, and reimagining school meals as a community-owned, community-driven programme.

To our supporters: thank you. What you've enabled this year is so much more than provide meals. You've helped lay foundations that will outlast us.

As we look to 2025 with renewed focus and direction, we'll continue strengthening the communities we already serve. We'll refine what works, let go of what doesn't, and keep asking hard questions because real change demands honesty. And we'll stay rooted in what we know: that progress is possible when it's built slowly, with care, in partnership, and with trust.

Asim Lone, CEO of Charity Right

Structure, Governance and Management.

Charity Right is an international charity which provides regular school meals to children in some of the most neglected parts of the world. We aim to empower, inspire and initiate social change and empowerment for those with a will to work for a better future.

Objectives and Activities

We have several clear undertakings at the heart of our work:

1 Providing food supplies, items, grants and services to individuals in need and other groups or organisations that are working to prevent and relieve hunger and poverty.

2 Investing in monitoring and evaluation of our programmes to ensure that we are delivering what we are raising money for. We make calculated efforts to deliver food assistance in a manner which allows optimal value to be achieved. The investment required to achieve this is reflected in our cost base.

3 Aiming for a higher customer service standard in the delivery of your aid. We employ dedicated case workers who monitor the life circumstances of beneficiaries and deliver food assistance in a dignified and honourable way.

The board of trustees draws upon the significant professional experiences of its members as the Charity endeavours to achieve sustainable growth and notable impact. We aim to ensure the critical functions of the organisation have access to expertise from a non-executive level.

The board is currently seeking to add additional trustees to provide further support for the executive team.

The governance of the Charity is supported through quarterly board meetings and a bi-annual team away day. The board meetings ensure that all fiduciary responsibilities are completed, but also that support is given to the delivery of the business plan agreed with the executive team. The away days allow new ideas to be explored and ensure a review of performance and goals.

We undertook a comprehensive overhaul of our safeguarding governance, beginning with an audit and detailed gap analysis. This process informed a full review and revision of all safeguarding policies and procedures across the Charity, ensuring that the governance framework is robust, compliant, and reflective of best practice. Tailored training programmes were developed and delivered at three distinct levels – trustees, designated safeguarding leads, and staff – to ensure that safeguarding responsibilities are clearly understood and consistently embedded at every level. We are now committed to refreshing and updating this training annually, ensuring it remains responsive to regulatory changes, emerging risks, and the evolving environments in which we operate.

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the Charity for the year ended 31 December 2024.

Fraz Butt

Azhar Khan

Akhter Raouf

Theory of Change.

Our vision is to see a world in which hunger is no longer a barrier that prevents children from reaching their full potential. When children are provided with school meals consistently over time, they don't just survive, they thrive.

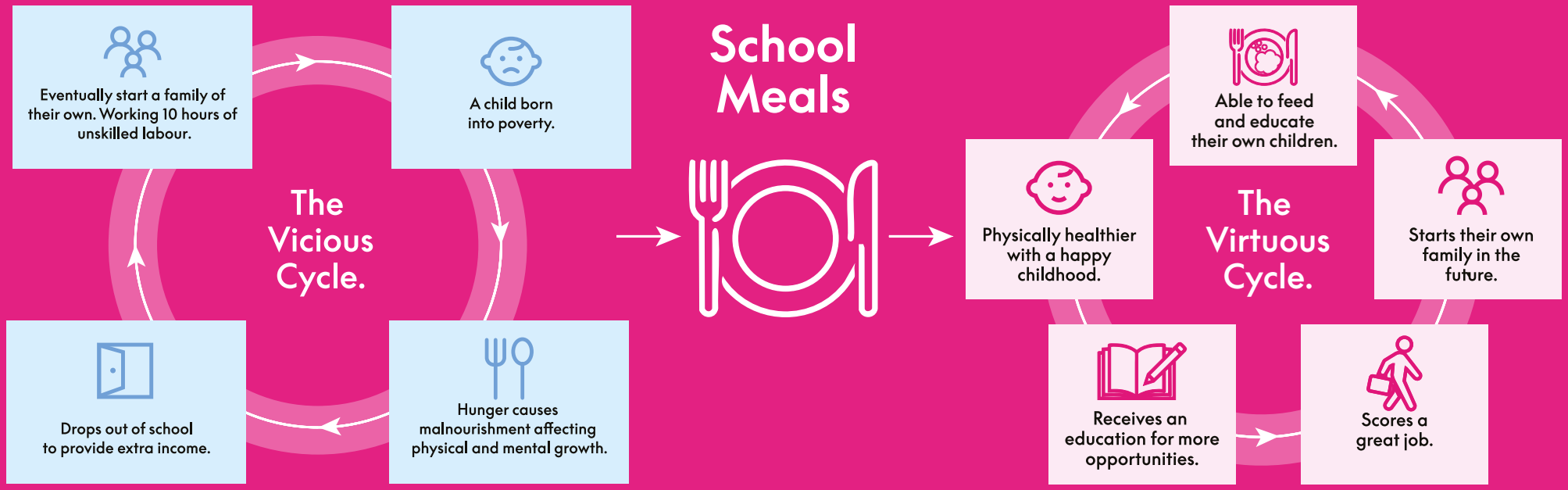
The Problem:
Out-of-School Children Caused by Hunger

In 2024, over 150 million children globally experienced severe food insecurity, regularly skipping meals or facing entire days without food. This level of chronic hunger doesn't just affect the body, it shapes a child's entire future. 1 in 5 children worldwide experience stunted physical and cognitive development due to malnutrition.

For children living in contexts of extreme poverty, often in fragile or marginalised settings, survival takes priority over their education. Many families often resort to desperate measures for food. Out of sheer necessity, parents pull their children from school to work, scavenge, or beg. If a child stays home to help earn or find food, education slips further out of reach.

The statistics are devastating. In Malawi's Mangochi District, only 11% of children complete primary school; in Pakistan's Punjab Province, nearly 8 million children aged 5-15 remain out of school, largely due to economic pressures linked to food insecurity. These are not isolated statistics; they reflect broader systemic barriers that limit access to opportunity and reinforce generational poverty.

Despite this, education remains one of the most powerful levers for social mobility. Each additional year of schooling can increase a child's future earning potential by nearly 10%. This means that an average grade-10 graduate has the potential to earn 2.5 times more than someone with no formal schooling. The link between hunger and learning is clear – and solvable.



Our Solution: School Meals

At Charity Right, we deliver regular, nutritious school meals to children in underserved, crisis-affected, or chronically poor communities.

A daily school meal is a simple but powerful lever:

1 **It removes a key barrier to school attendance.**

2 **It helps children stay in school and succeed.**

3 **It gives parents the security of knowing their children will eat that day.**

We work with trusted educational partners in carefully selected schools that offer a quality learning environment. This ensures efficient delivery and long-term sustainability. We monitor key success indicators, such as daily attendance, examination results, and body mass index (BMI) to assess outcomes and refine implementation through a continuous improvement lens.

Our work sits at the intersection of food security, education, and child protection, and directly contributes to the United Nations Sustainable Development Goals; in particular, SDG 2 (Zero Hunger), SDG 4 (Quality Education), and SDG 5 (Gender Equality).

Our vision is to see a world in which hunger is no longer a barrier that prevents children from reaching their full potential.

When children are provided with school meals consistently over time, they don't just survive, they thrive. They move from basic literacy to national exams. Some go on to further education, vocational training, or university. Others enter skilled employment, lifting themselves and their families out of the poverty cycle.

The Year in Review.

7 countries, 2,708,200 meals, 54,676 beneficiaries served.

The Year in Review.

Total School Meals Delivered:

2,708,200

Average Rate of Attendance Across All our Programmes:

94%

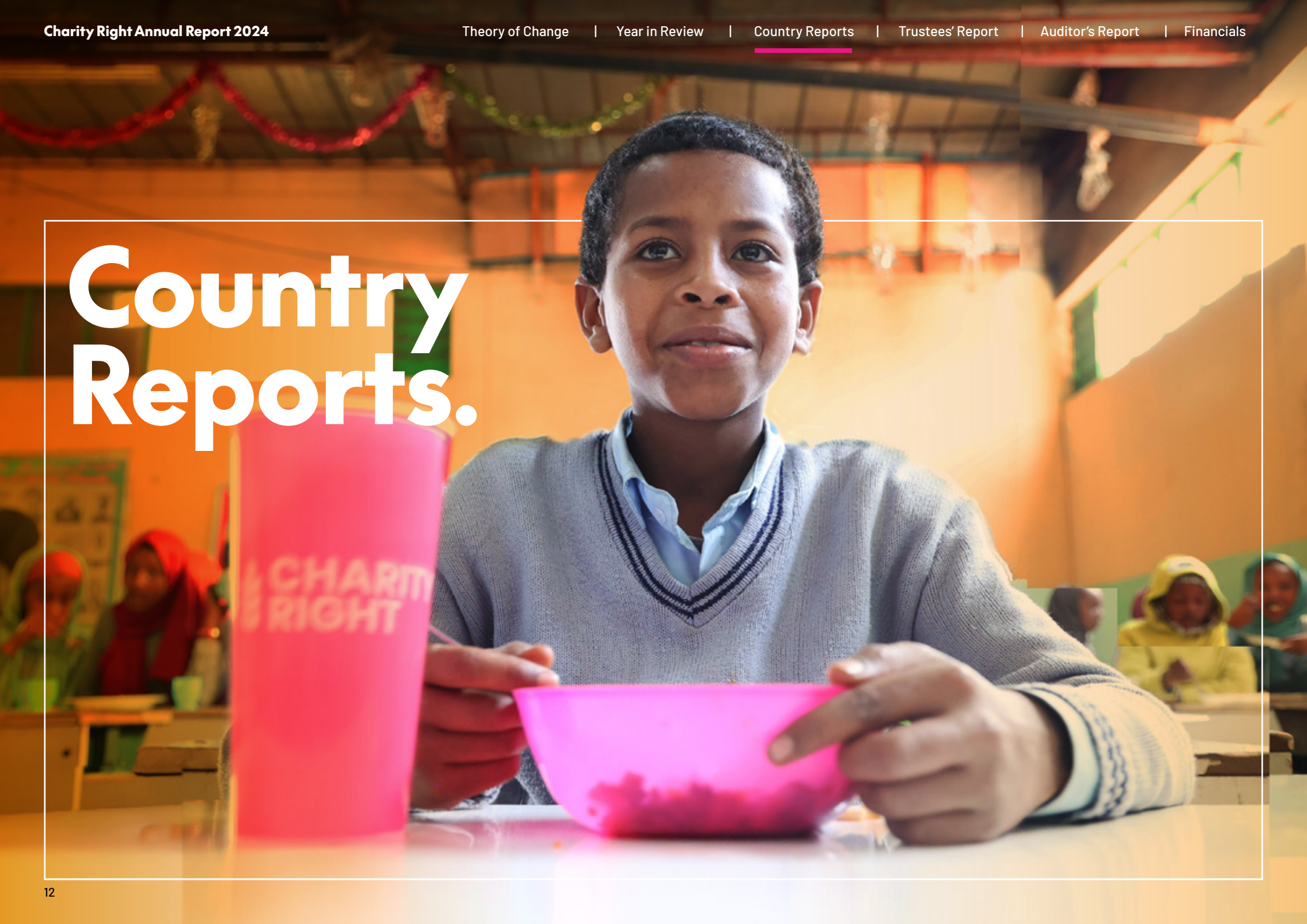
Girls' Education

An important theme in our work is supporting girls' education. Overall, in 2024 we delivered meals to 6,753 female students, amounting to 59% of our total school meals programme beneficiaries.

Beneficiaries served:

54,676

Country	Total Registered Students	Female Students	% Female Students
Afghanistan	670	670	100%
Bangladesh	1,590	1,086	68%
Turkey	325	192	59%
Malawi	6,238	3,607	58%
Palestine	499	285	57%
Pakistan	704	322	46%
Ethiopia	1,400	591	42%
TOTAL	**11,426**	**6,753**	**59%**



Country Reports.

Afghanistan.

Afghanistan continues to face a complex and prolonged humanitarian crisis, marked by widespread poverty, economic isolation, and food insecurity. The country's reduced access to international markets has further strained supply chains, with many families unable to afford necessities. Rural areas are particularly affected, with limited access to consistent support.

Afghanistan.

Programme Overview

In Nangarhar Province, located in eastern Afghanistan, communities are facing increasing pressure due to the return of over 100,000 displaced individuals and refugees, further intensifying the demand for food support.

The province has also experienced significant livelihood losses following restrictions on traditional agricultural activities. Acute malnutrition rates among children in Nangarhar are approximately 10%. The province is densely populated with over 1.8 million, so the number of malnourished children is among the highest in the country.

To address these challenges, we launched our school meal programme in Afghanistan in 2022. In 2024, the programme transitioned from Kabul to Nangarhar Province to reach underserved rural communities with high nutritional needs. Our current programme provides daily cooked meals to 670 girls in grades one to six. This intervention supports educational access while helping to address malnutrition in an area experiencing multiple layers of vulnerability.

Our programme remained operational from January to March, with a brief closure during the seasonal period. During this time, 410 food parcels were distributed to students' families. Operations resumed in June after the holidays. In July and August, extreme weather conditions including flooding, storms, and heatwaves led to school closures, including 11 days of disruption in August alone. To address this, the academic term was extended through to December, and meals continued until the end of the year. From September to December, our school meal programme ran without interruption.

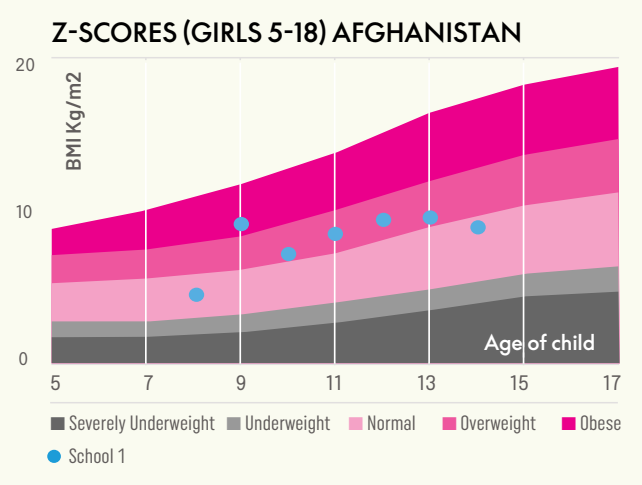
BMI Analysis
Girls

BMI assessments conducted in 2024 showed that all age groups of enrolled students were within the normal range, with two exceptions. 9-year-old girls were found to have a slightly elevated BMI, placing them in the mildly overweight category, while 8-year-old girls recorded BMI values just below the normal threshold, though not classified as underweight.

In response, our team is reviewing meal composition and portion sizes to ensure nutritional balance is maintained across age groups. These variations highlight the importance of ongoing monitoring and suggest that a larger sample size might provide even more accurate insights.

As the programme only began operating in Nangarhar in 2024, no comparative BMI data is available from previous years. The current data will serve as a baseline against which future trends can be evaluated.

BMI data is collected annually by our field partners, using a 10% sample of students. This is with a minimum of three students from each age group and each gender to ensure balanced representation across the cohort.



For safeguarding purposes, the names of specific schools have been intentionally omitted from this report. This is to protect the privacy and security of the children we serve.

Number of Schools	1
Total Registered Students	670
Total Female Students	670
Percentage Female Students	100%
Total Meals Delivered in 2024	123,321
Average Beneficiaries (per month)	731
Average Attendance	98.8%
Average Pass Rate (exams)	94.2%
Average BMI Girls	18.12

Our Impact

AFGHANISTAN

731
Beneficiaries Served
(monthly average)

123,321
Meals Delivered

Afghanistan.

Emergency Food Parcels

We delivered emergency food parcels to 50 families affected by flash floods in Nangarhar Province, many of whom were households of children enrolled in our school meal programme. The distribution reached 400 beneficiaries and provided approximately 36,000 meals.

Each parcel included:

50kg	Flour
25kg	Rice
10kg	Beans
5kg	Sugar
2kg	Salt
5kg	Milk Powder
20l	Cooking Oil

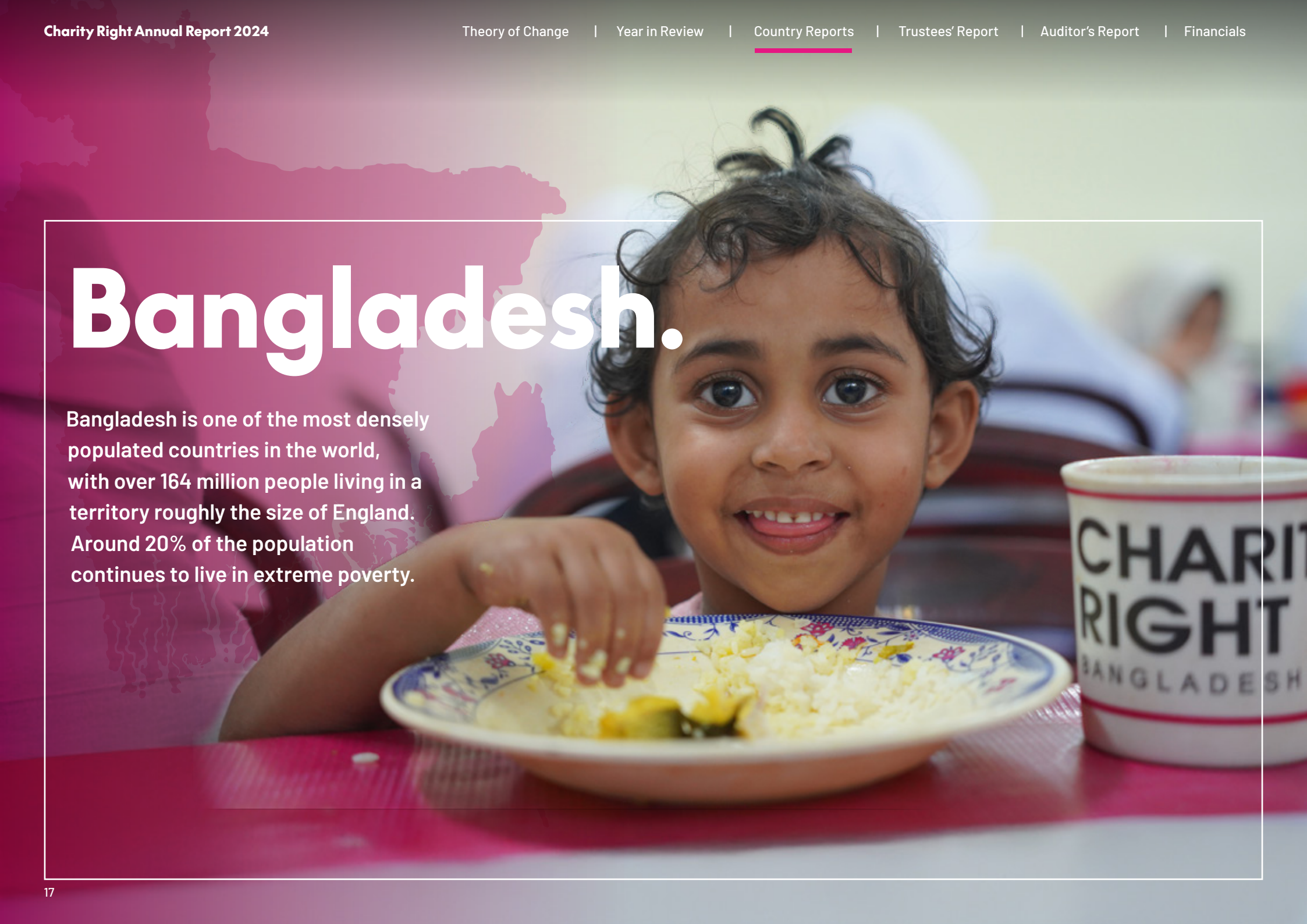
Seasonal Support

In March 2024, as part of the first round of seasonal support, 410 food parcels were distributed to vulnerable families in Nangarhar Province. The distribution provided an estimated 25,300 meals. Each parcel included 5kg of flour, 5 litres of cooking oil, 2kg of beans, and 1kg of dates.

In June 2024, as part of the second round of seasonal support, 0.8kg portions of meat were distributed to 1,625 families in Nangarhar Province. This reached approximately 8,125 beneficiaries and provided an estimated 13,000 meals, delivering essential protein to vulnerable households during the festive period.

Bangladesh.

Bangladesh is one of the most densely populated countries in the world, with over 164 million people living in a territory roughly the size of England. Around 20% of the population continues to live in extreme poverty.



Dhaka.

Programme Overview

The capital city, Dhaka, is home to more than 22 million people, including over 4 million living in informal slum settlements. These densely packed urban areas, known locally as 'bustees,' are often overcrowded, unsanitary, and highly vulnerable to flooding, fire, and disease outbreaks. Children growing up in these conditions face serious challenges to their health, safety, and education. High urban poverty also brings acute risks: experts warn that Dhaka's poorest communities are hotspots for child exploitation, drug addiction, and human trafficking.

In Dhaka's slums, disease and hunger go hand in hand. Overcrowding and poor hygiene mean that outbreaks of cholera, diarrhoea and other infections are common. Many families live in makeshift housing with contaminated water and open drains. Such conditions exacerbate child malnutrition in the city. In many slums there are no schools at all. In others, the schools are insufficient in providing a safe environment for the children, and hunger prevents them from succeeding in their learning.

Against this backdrop, we operated school kitchens in some of Dhaka's most deprived urban areas. These schools offered more than just education, they provided a safe and stable environment where children could learn, play, and access regular, nourishing meals.

Many of the students came from households facing extreme hardship, including poor sanitation, addiction, and high-risk living conditions. The schools served as protective spaces, with teachers actively safeguarding children's welfare through routine follow-ups and close community engagement.

Our programme operated at full capacity from January through April 2024. During the seasonal period in March, we switched from providing lunch to serving evening meals to better accommodate the community. In May and June, the schools experienced temporary closures due to Cyclone Storm Remal and subsequent heavy rains that caused flooding across the city.

In August, we paused our programme in one school due to operational constraints but are preparing to resume with strengthened efforts in the coming year. The remaining two schools, however, continued uninterrupted through the end of the year.

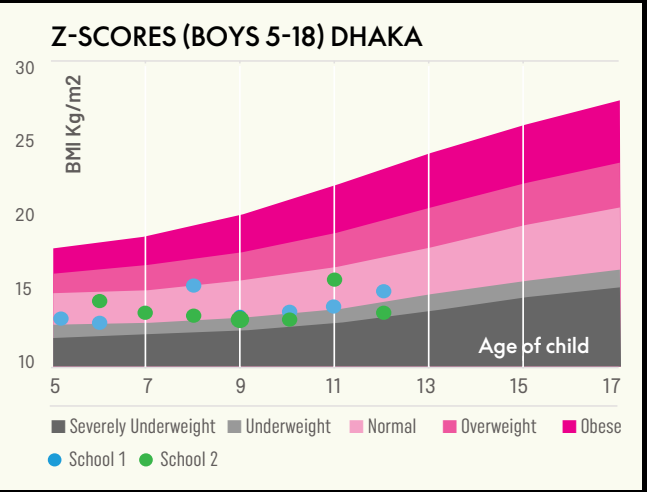
In 2024, our school meal programme in Dhaka delivered over 219,000 meals to 794 children, 52% of whom were girls. Attendance remained high throughout the year, averaging 97.6%, and the exam pass rate reached 87.8%.

Dhaka.

BMI Analysis

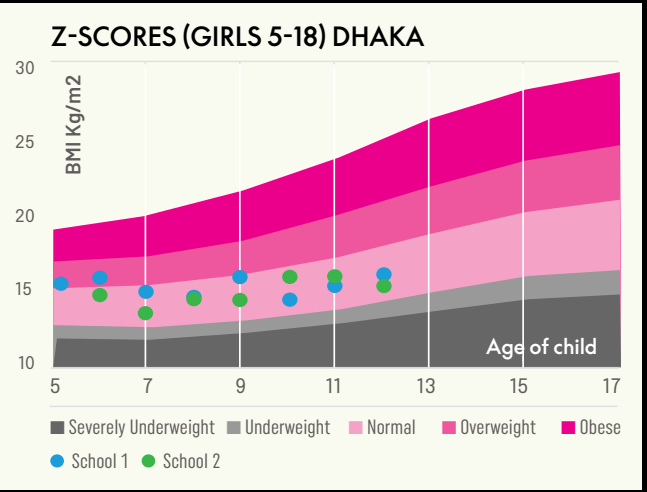
Boys

The BMI data for boys showed that all age groups fell below the normal BMI range, with some older boys meeting the clinical criteria for being underweight. This suggests that the current nutritional intake may not be sufficient to support the physical development of boys as they grow older. In response, we are re-evaluating the current rations to better support the nutritional needs of these students, ensuring they receive the full benefits of our school meal programme.



Girls

Although not clinically underweight, the BMI data among the girls also revealed that most age groups were below the normal range. While the data is slightly more favourable than that for boys, it still highlights a need for enhanced nutritional support. As with the boys, we are taking steps to address this by reviewing the meal composition and increasing the nutritional content of the school meal.



Number of Schools	3
Total Registered Students	775
Total Female Students	466
Percentage Female Students	60%
Total Meals Delivered in 2024	218,954
Average Beneficiaries (per month)	794
Average Attendance	97.6%
Average Pass Rate (exams)	87.8%
Average BMI Boys	14.15
Average BMI Girls	15.10

Our Impact

DHAKA

794

Beneficiaries Served

(monthly average)

218,954

Meals Delivered

Dhaka
A Success Story.

In 2024, one of our students in Dhaka, Rayanat, achieved a remarkable milestone by receiving the prestigious national-level government scholarship known as 'Bitti.' She was the only student in all North Dhaka, a densely populated region with over 5 million residents, to be awarded this honour. As a result, she secured a place at a local college, where she is now continuing her studies.

Rayanat's achievement was part of a broader pattern of academic success within our programme. Seventeen students receiving regular school meals in Dhaka scored above 80% in the national examinations and earned a place on the highly competitive national 'toppers' list – an academic distinction reserved for just 5 - 7% of students nationwide.

Sylhet.

Programme Overview

Sylhet, a northeastern division of Bangladesh, faces some of the country's most severe challenges in child nutrition and education. National data shows that 36% of children in Sylhet suffer from stunting, while 15% are acutely malnourished. The region's rural communities largely depend on subsistence farming, which limits access to a varied and nutrient-rich diet. Climate change and seasonal flooding frequently disrupt agricultural livelihoods, deepening food insecurity among already vulnerable households.

Education outcomes in Sylhet also remain behind national averages, particularly for girls. High dropout rates, driven by poverty and social pressures, result in many children entering the workforce at a young age. The division also has one of the highest recorded rates of child marriage in Bangladesh, with 54% of girls marrying before the age of 18. Additionally, widespread economic instability has forced many parents to migrate for work, leaving children without adequate care and support.

Our school meal programme in Sylhet began in 2021 to address these interlinked challenges.

Operating in a school located in an agricultural community near Jalalabad Cantonment, our programme provides daily school meals to support both education and nutrition.

The school serves children from pre-primary ages to grade five. Since the introduction of the school meal programme, both school attendance and registration have seen significant improvements. School attendance, the number of students who regularly show up to school, has increased from 60-70% to a consistent 95%. This means that almost all enrolled students are now attending school on a regular basis. Additionally, school registration, the total number of students officially enrolled in the school, has risen by 30%, indicating that more families are choosing to enrol their children in school due to our school meal programme.

In 2024, the school operated fully from January through May. In June, heavy rains caused localised flooding, temporarily impeding access to school. In July, a short curfew related to political unrest resulted in a two-day closure. Seasonal illnesses such as fever and colds affected some students during the monsoon period, but the school remained operational for the remainder of the year from August to December.

In 2024, our programme in Sylhet served approximately 50,000 school meals, reaching an average of 200 students daily, 58% of whom were girls. Attendance averaged 95.2% and the exam pass rate reached 94.2%, reflecting the positive impact of consistent nutritional support on learning outcomes.

> **Since the introduction of the programme, school attendance and registration have seen significant improvements.**

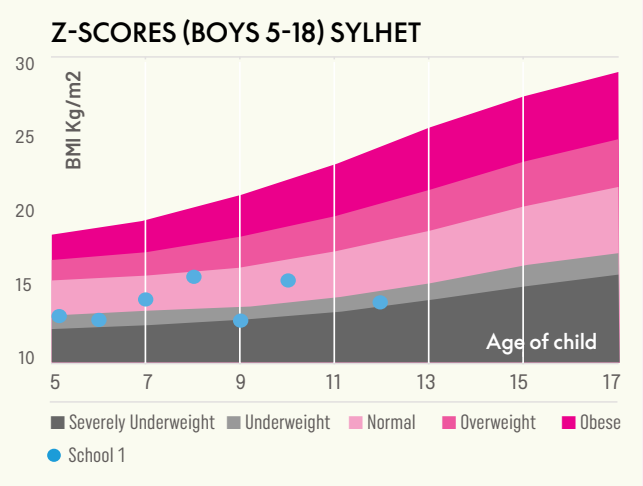
Sylhet.

BMI Analysis

Boys

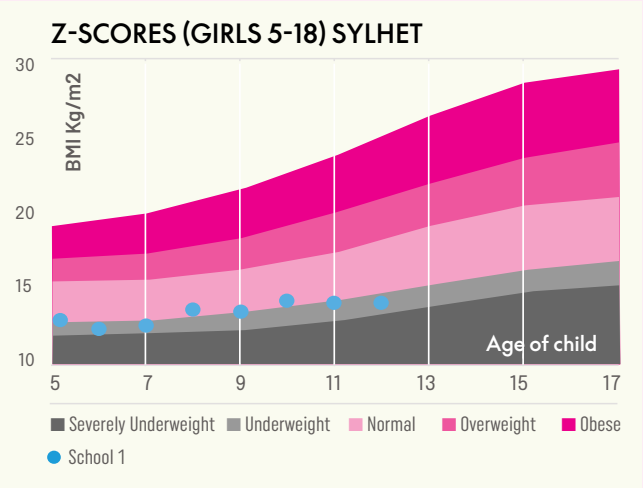
BMI data from 2024 identifies a need to strengthen the nutritional value of the meals provided. Among boys, all age groups fell below the normal BMI range, with some nearing the threshold for being classified as underweight. Notably, 9-year-old boys were found to be on the borderline of severe undernutrition.

These figures indicate that the current meals, while providing regular sustenance, are not meeting the full nutritional requirements necessary for healthy growth and development in boys. To address this, we're undertaking a review of the meal content and will enhance the nutritional density of the food provided from 2025 onwards, with the aim of improving the overall health status of male students and safeguarding their long-term wellbeing.



Girls

For girls in Sylhet, there is slightly less variation across age groups, most girls are either below or on the lower edge of the normal BMI range. We will therefore implement targeted improvements to the meal plan in 2025, ensuring it better meets the dietary needs of girls in this programme and contributes meaningfully to their sustained health and educational engagement.



Number of Schools	1
Total Registered Students	120
Total Female Students	68
Percentage Female Students	57%
Total Meals Delivered in 2024	50,425
Average Beneficiaries (per month)	200
Average Attendance	95.2%
Average Pass Rate (exams)	94.2%
Average BMI Boys	13.90
Average BMI Girls	13.30

Cox's Bazar.

Programme Overview

Cox's Bazar is home to the world's largest refugee settlement, where over one million Rohingya people have sought refuge since fleeing violence. The majority live in Kutupalong Camp, with a smaller number residing outside the camp in informal arrangements, often without access to formal services or support.

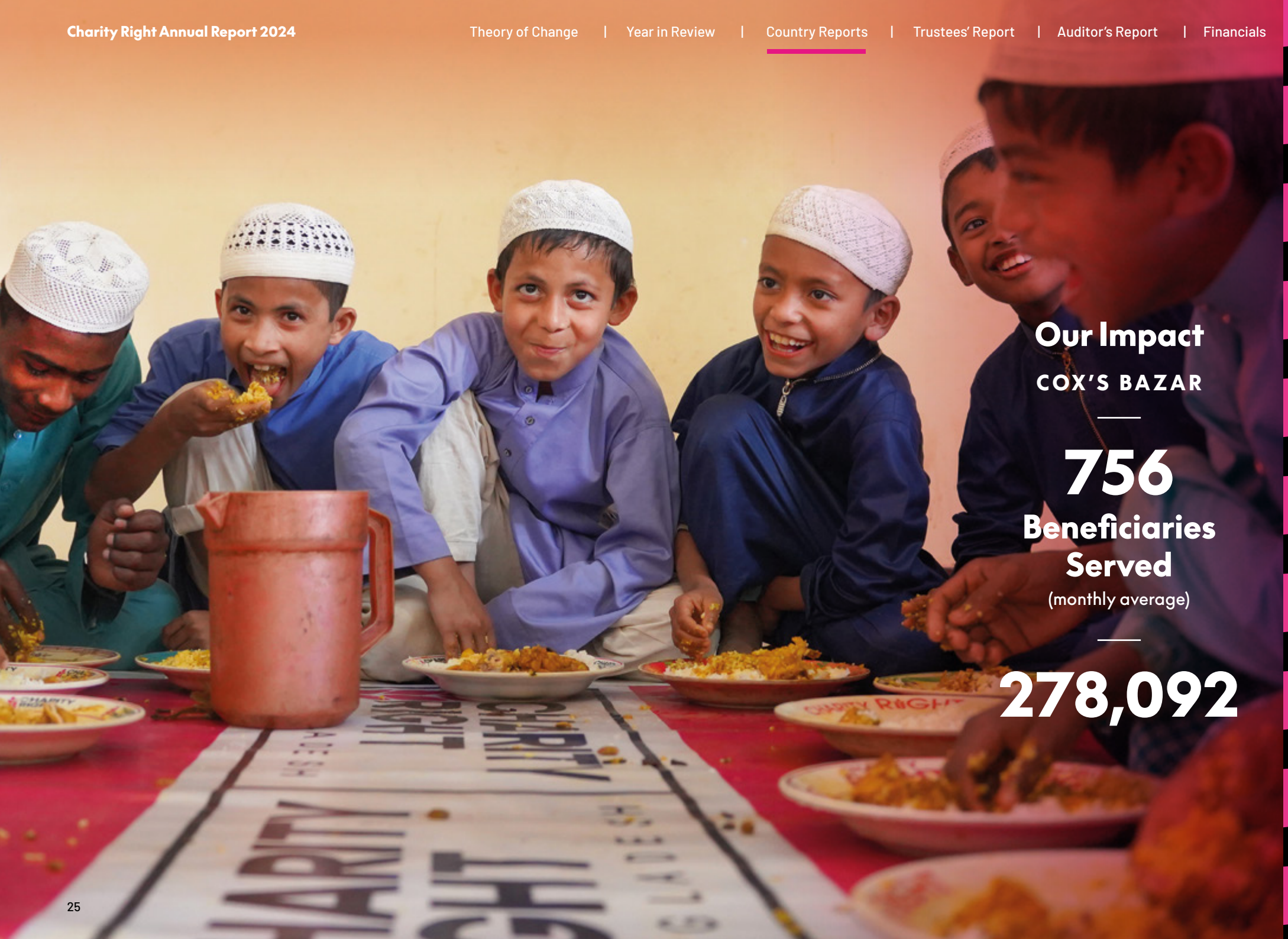
Conditions in the camps remain extremely poor, with limited infrastructure, overcrowding, and frequent fires further compounding the challenges faced by residents. Many families are entirely reliant on humanitarian aid for survival, as access to education, employment, and healthcare remains severely limited. Funding shortfalls have placed additional pressure on the response efforts, affecting everything from food supplies to basic sanitation.

Our school meal programme in Cox's Bazar continued throughout 2024, supporting six schools – three within the camp and three located outside the camp in nearby orphanages. These schools collectively served 695 students, the majority of whom (79%) were girls.
The schools offered a safe and supportive environment for children whose lives have been marked by displacement, instability, and loss.

Operations in 2024 proceeded without disruption, with adjustments made to accommodate seasonal needs. During March and April, we switched from providing lunch to serving evening meals to better accommodate the community. As part of our continued seasonal support efforts, 500 food parcels were distributed to families within the camp to help meet household needs during this time.

In June, we also delivered portions of fresh meat to 870 families, providing a vital source of protein in communities facing chronic food insecurity. All six schools remained operational throughout the year, with students continuing to receive regular meals and structured educational support.

In 2024, our programme in Cox's Bazar delivered over 278,000 meals, maintaining a daily average of 756 beneficiaries. Attendance remained consistently high at 100%, with a 99.3% exam pass rate, a testament to the transformative impact of regular nutrition and structured learning environments.



Our Impact

COX'S BAZAR

756

Beneficiaries Served

(monthly average)

278,092

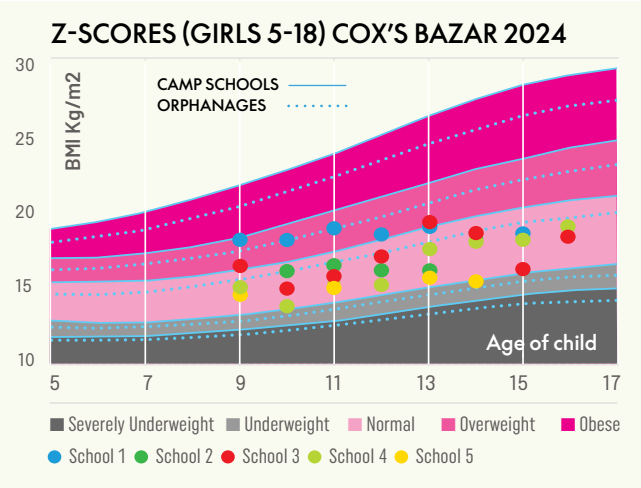
Cox's Bazar.

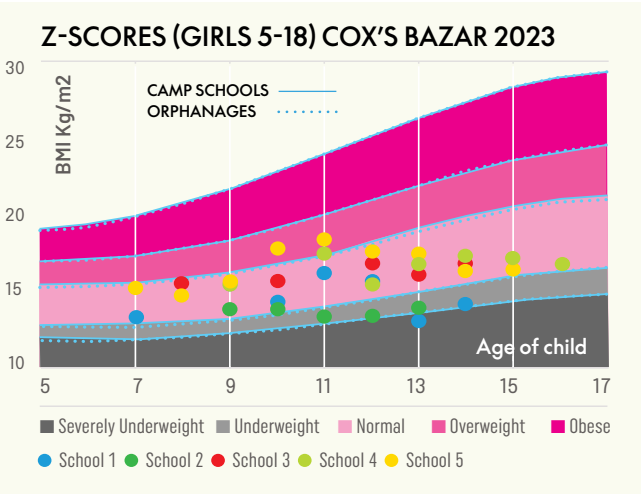
BMI Analysis

A notable trend observed in the 2024 BMI data from school one and school two is a flattening of BMI increase with age. Typically, a healthy pattern would show BMI gradually rising through childhood and adolescence. However, in both of these schools, younger students were more likely to fall within the normal range or even verge on being overweight while older girls displayed lower BMIs that either plateaued or declined slightly. This suggests that as girls grow older, their nutritional intake may not be sufficient to support healthy physical development.

Between the two schools, school one consistently recorded higher BMI values than school two across most age groups. Both schools, however, remained within the normal BMI range in 2024, with the only exception being 9-year-olds at school one who approached the threshold for overweight. Importantly, the 2024 figures reflect a meaningful improvement compared to the previous year. In 2023, many of the older students fell into underweight or even severely underweight categories. The overall average BMI rose from 16.53 in 2023 to 17.19 in 2024, reflecting the positive impact of regular school meals on student health.

Among the students at school three, school four, and school five, BMI scores for all age groups fell within the normal range in 2024. Encouragingly, the data also revealed a consistent increase in BMI with age, in line with expected patterns of healthy growth and physical development. Although many values remain on the lower end of the normal spectrum, no age group was classified as clinically underweight.





This represents a considerable improvement compared to 2023, when older students in these schools frequently fell below normal BMI thresholds. This suggests a strengthening of nutritional outcomes among vulnerable children and a potential model for sustaining healthy growth in similar contexts.

Number of Schools	**6**
Total Registered Students	**695**
Total Female Students	**552**
Percentage Female Students	**79%**
Total Meals Delivered in 2024	**278,092**
Average Beneficiaries (per month)	**756**
Average Attendance	**100%**
Average Pass Rate (exams)	**99.3%**
Average BMI Boys	**17.55**
Average BMI Girls	**17.19**

Cox's Bazar.

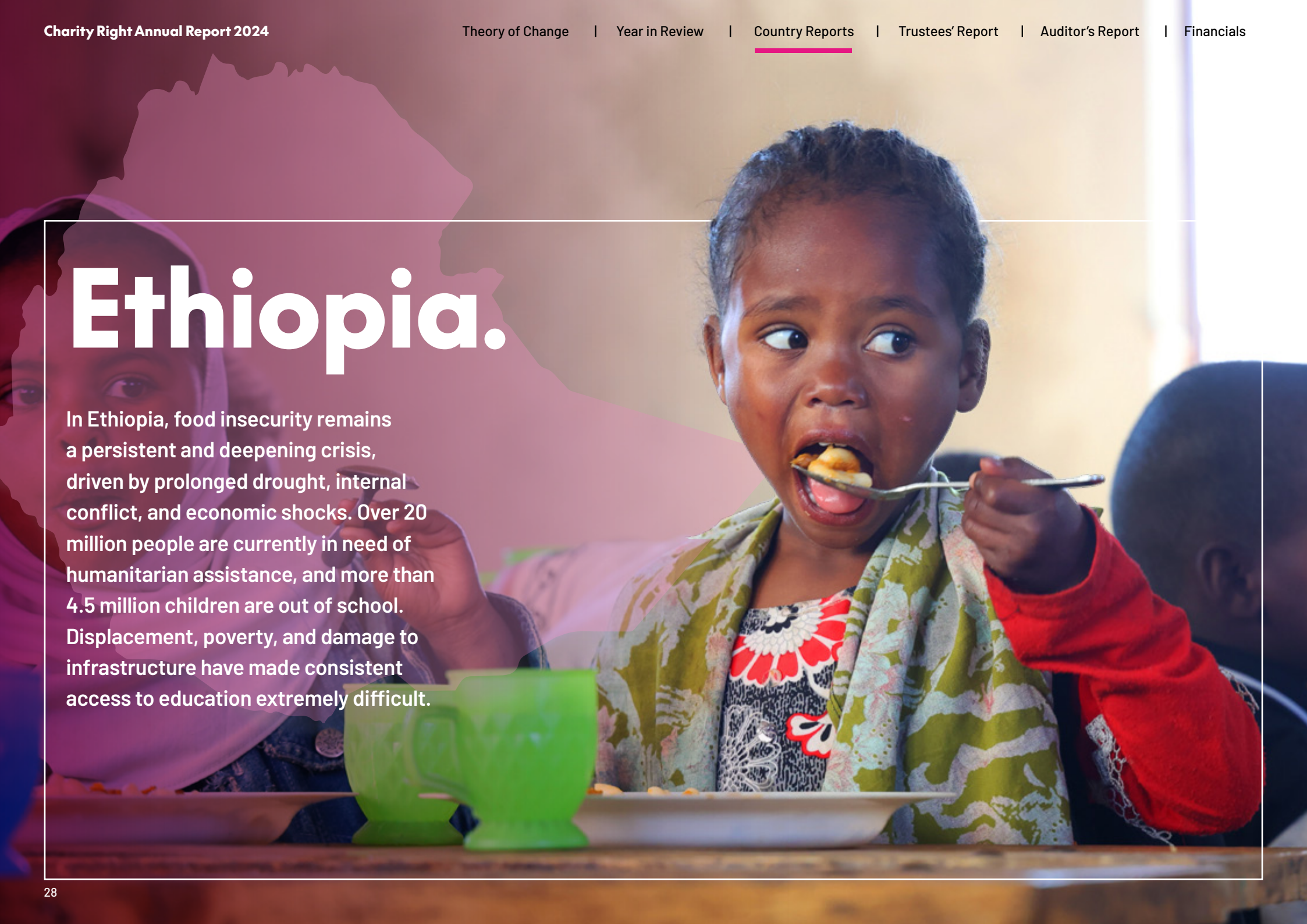
Seasonal Support

As part of our seasonal support in 2024, Charity Right carried out two rounds of targeted food distributions to vulnerable Rohingya families in Cox's Bazar. In April, we distributed food parcels to 500 families in and around the camps. Each parcel contained 5kg of rice, 0.5kg of vermicelli noodles, 1kg of sugar, and 0.5 litres of oil, offering essential staples to help households sustain themselves during this period. This round of support reached approximately 2,500 individuals and provided approximately 12,500 meals.

A second round of seasonal support followed in June 2024, during which portions of 2.5kg of fresh meat were distributed to 870 families. This intervention supported around 4,350 beneficiaries and delivered an estimated 21,750 meals. Both seasonal distributions complemented our ongoing school meal programmes, ensuring that vulnerable families also received nutritional assistance during key periods of the year.

Ethiopia.

In Ethiopia, food insecurity remains a persistent and deepening crisis, driven by prolonged drought, internal conflict, and economic shocks. Over 20 million people are currently in need of humanitarian assistance, and more than 4.5 million children are out of school. Displacement, poverty, and damage to infrastructure have made consistent access to education extremely difficult.



Legetafo.

Programme Overview

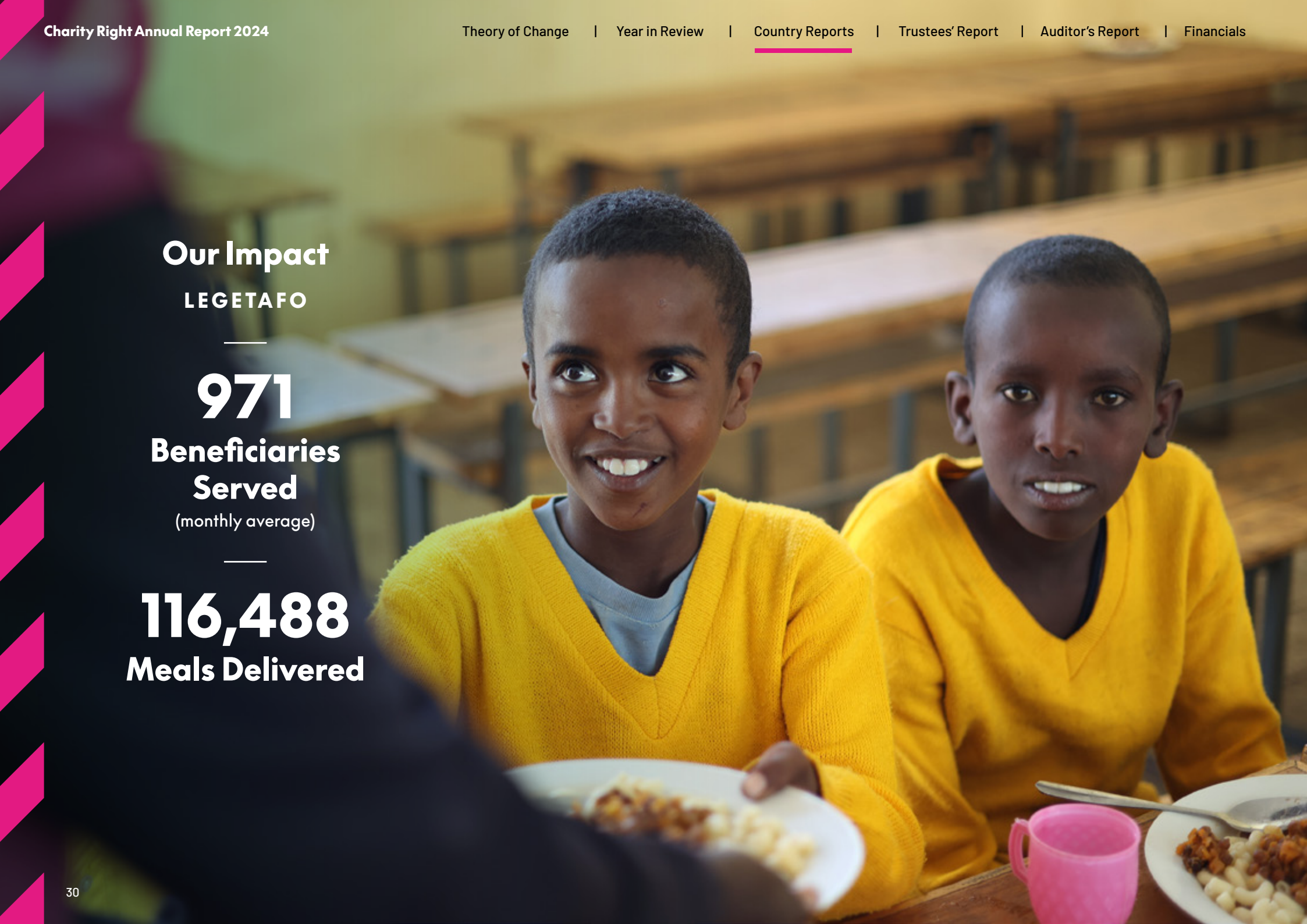
Our programme in Legetafo, just outside Addis Ababa, served children from a large camp for internally displaced families. The Hararge IDP camp is home to around 3,100 people across 680 households - families who were forced to flee their homes during conflict and who now live without assets, employment, or local support networks.

Prior to the launch of our programme, widespread food shortages had led to high school dropout rates. Our intervention, which began in October 2021, significantly improved attendance, child health, emotional wellbeing, and academic performance. In 2022, only six students dropped out over the entire academic year. In 2023, access to school meals helped raise registration numbers by 25%, from 770 to 968 students.

In 2024, the programme remained fully operational from January through to the end of June. During the seasonal period in March, the meal schedule was adjusted to suit local needs: one school switched to providing take-home evening meals to accommodate the community, while the other continued in-school lunch provision. Our regular programme resumed in April and continued

While no BMI data was collected due to the early closure, the positive trends in school performance and enrolment reflect the wider impact of the programme. We remain deeply committed to the children and families of Legetafo, and will do everything possible to continue our support as soon as conditions allow.

Number of Schools	2
Total Registered Students	950
Total Female Students	458
Percentage Female Students	48%
Total Meals Delivered in 2024	116,488
Average Beneficiaries (per month)	971
Average Attendance	98%
Average Pass Rate (exams)	84.6%



Our Impact

LEGETAFO

971

Beneficiaries Served

(monthly average)

116,488

Meals Delivered

Dendema.

Programme Overview

Eastern Ethiopia continues to face significant challenges due to a combination of environmental and socioeconomic pressures. Between 2016 and 2018, widespread displacement occurred across the region, leading to an estimated 1.1 million people being uprooted from their homes. Babile Woreda, located on the regional border of the east, received around 160,000 internally displaced individuals, who now make up approximately 40% of the local population.

Simultaneously, the Horn of Africa has experienced one of its worst droughts in decades, placing an estimated 12.4 million people across Ethiopia in acute food insecurity. Babile has been particularly affected, with failed rains and the loss of livestock pushing the area into a 'Crisis' level classification for food insecurity (IPC Phase 3). The region's primarily pastoralist communities have seen their traditional livelihoods severely impacted, with up to 80% of livestock decimated.

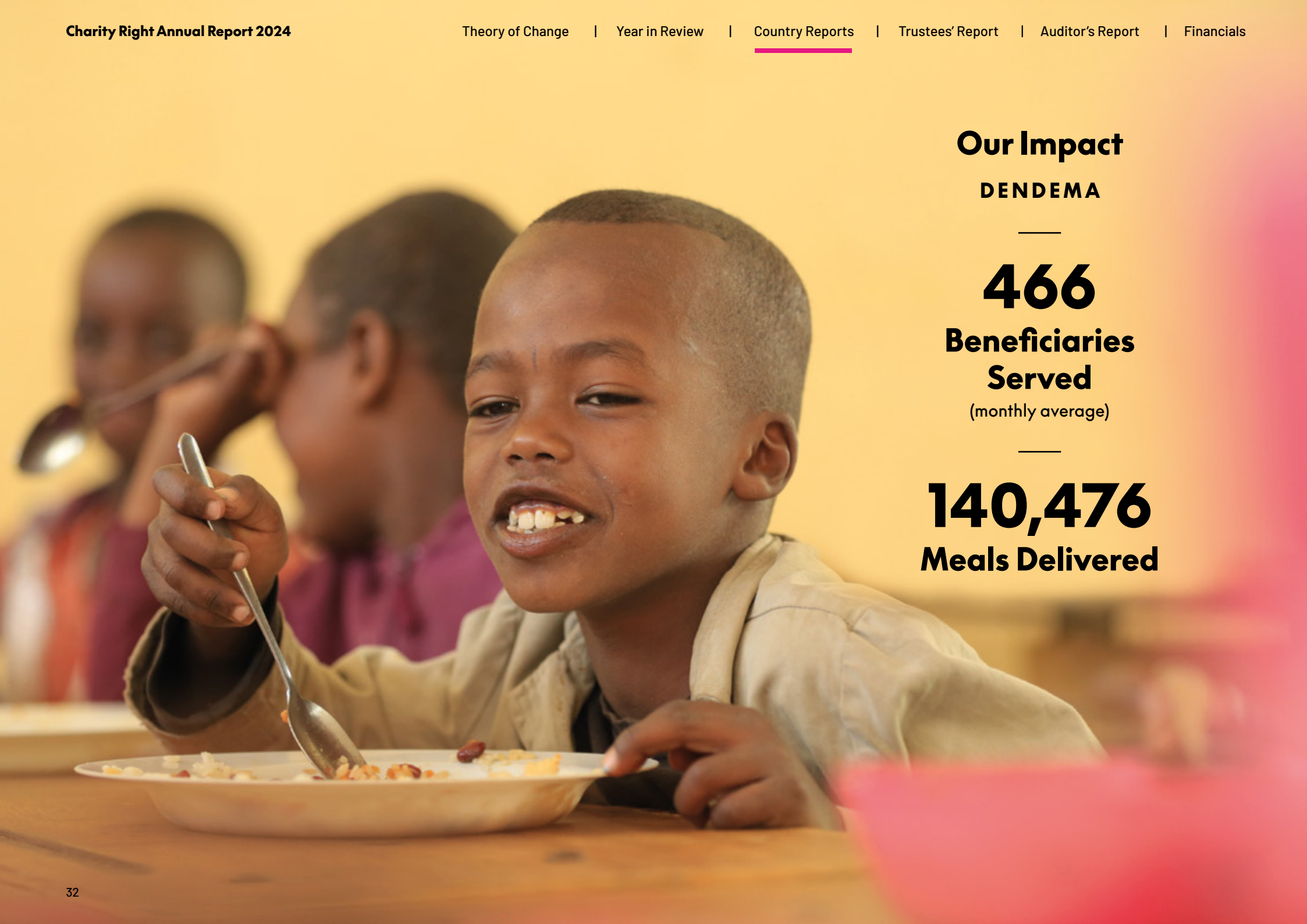
These pressures have taken a toll on education. In 2023–2024, at least 15 schools in Babile Woreda closed as families moved in search of food, water, and grazing land. However, school meal programmes have been shown to play a pivotal role in stabilising education access: dropout rates in supported schools decreased by 60%, demonstrating the vital importance of these interventions.

In June 2023, we began our work in Dendema Town with an initial food parcel distribution reaching 750 families. Following this, a school meal programme was launched in July, supporting 200 students. In 2024, our programme expanded to cover 450 students.

Operations remained fully functional in January and February. In March, the school temporarily adapted to providing take-home lunch boxes to better accommodate the community. In April, food parcels were distributed to 500 families in the local area as part of our seasonal support.

In June, additional seasonal support was provided through meat distribution, reaching 315 families. While heavy rains posed some logistical challenges during this period, full operations resumed and continued throughout the year. In September, the school welcomed an expanded student intake, increasing the reach of the programme as the new academic year began.

A total of 140,000 meals were served across the year, with an average of 466 beneficiaries supported daily. Attendance remained high at 97%, and the exam pass rate reached 83.3%. The average BMI measured was 15.71 for boys and 17.19 for girls.



Our Impact

DENDEMA

466

Beneficiaries Served

(monthly average)

140,476

Meals Delivered

Dendema
BMI Analysis.

Boys

While 7-year-old boys are now approaching the normal BMI range, a decline in BMI is seen as age increases, with 14 and 16-year-olds nearing the underweight threshold.

Nonetheless, the data reflects a clear improvement from 2023. Last year, boys across nearly all age groups were on or below the underweight threshold, and some - notably 9-year-olds - were classified as severely underweight.

In 2024, the overall average BMI has risen from 14.75 to 15.71. While progress has been made, we are actively reviewing the current rations and assessing the feasibility of introducing supplementary meals. This aims to better meet the nutritional demands of older boys and ensure they continue to benefit from sustained growth and learning.

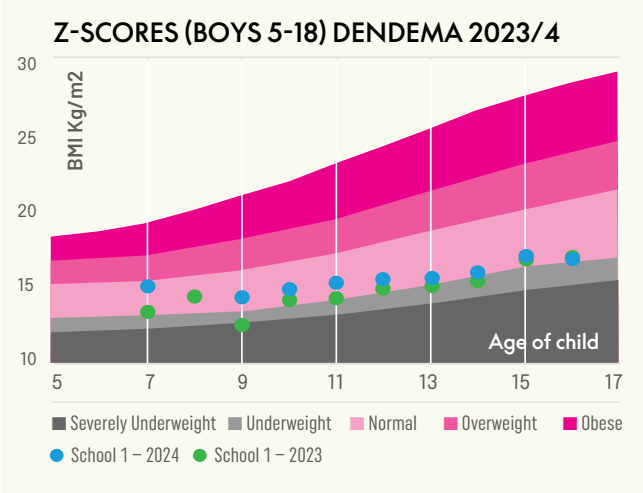
Girls

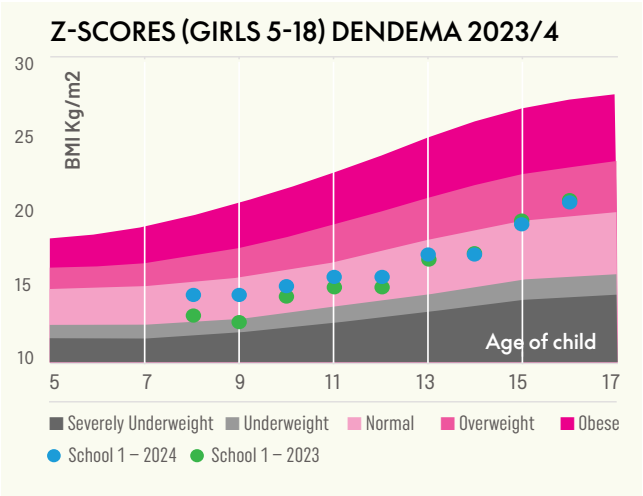
Girls in Dendema have shown stronger BMI outcomes overall, with a positive trend seen across the year groups. Younger girls, particularly those aged 8 to 14, remain below the normal BMI range, but the data shows steady improvement with age.

By age 15, girls reach the healthy BMI threshold, and by 16, they exceed it on average. This reflects not only the benefits of consistent access to school meals, but also a likely resilience in nutritional status among older girls compared to boys.

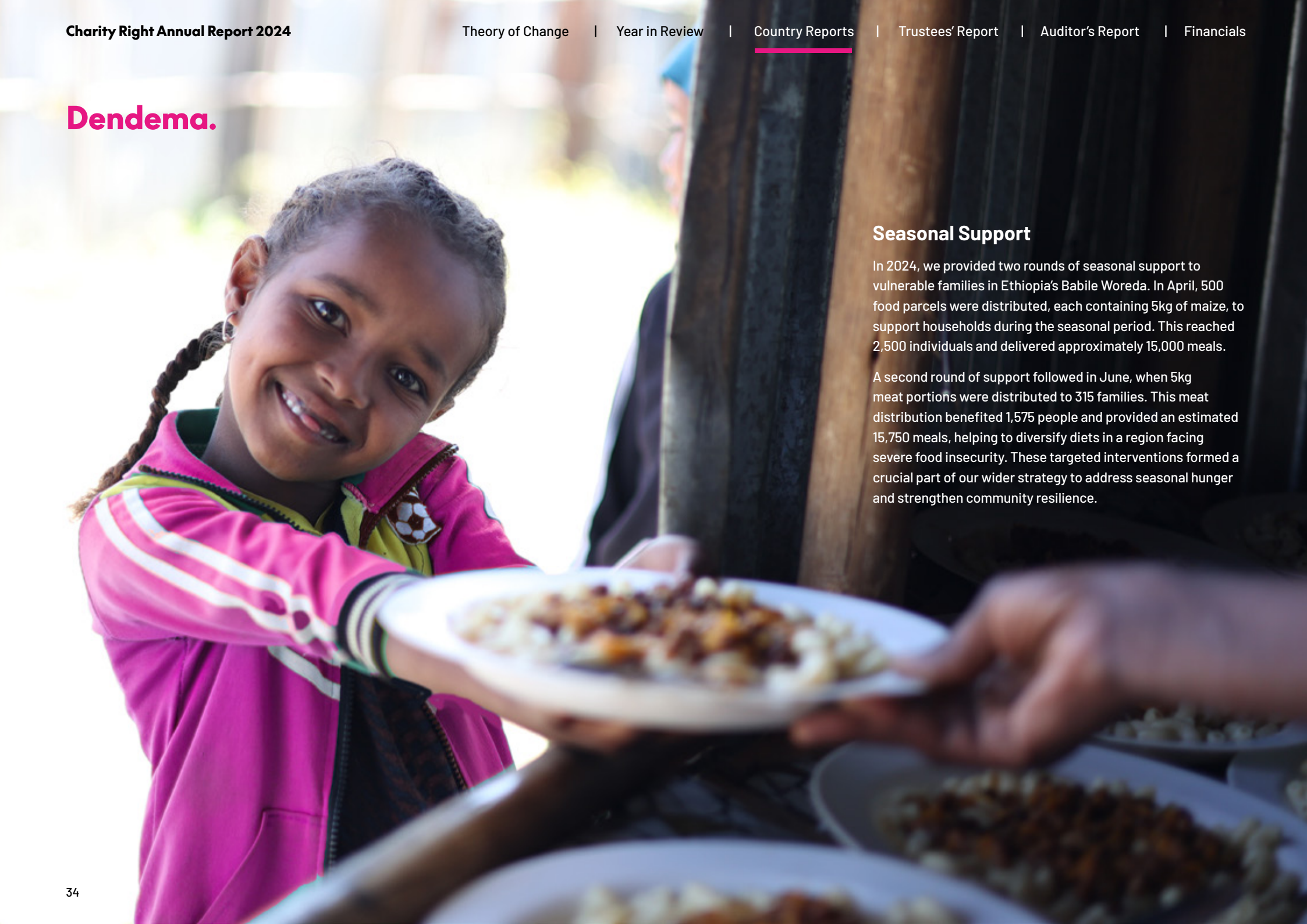
This upward trend with age was also observed in 2023, but the 2024 figures suggest continued improvement across all cohorts. The average BMI has increased from 15.97 in 2023 to 17.19 in 2024.

Number of Schools	1
Total Registered Students	450
Total Female Students	133
Percentage Female Students	30%
Total Meals Delivered in 2024	140,476
Average Beneficiaries (per month)	466
Average Attendance	97%
Average Pass Rate (exams)	83.3%
Average BMI Boys	15.71
Average BMI Girls	17.19





Dendema.



Seasonal Support

In 2024, we provided two rounds of seasonal support to vulnerable families in Ethiopia's Babile Woreda. In April, 500 food parcels were distributed, each containing 5kg of maize, to support households during the seasonal period. This reached 2,500 individuals and delivered approximately 15,000 meals.

A second round of support followed in June, when 5kg meat portions were distributed to 315 families. This meat distribution benefited 1,575 people and provided an estimated 15,750 meals, helping to diversify diets in a region facing severe food insecurity. These targeted interventions formed a crucial part of our wider strategy to address seasonal hunger and strengthen community resilience.

Malawi.

Malawi remains one of the world's poorest nations, with more than half the population living below the poverty line, and 20.5% experiencing extreme poverty.

Malawi.

Programme Overview

In Mangochi District, home to 1.3 million people, these challenges are particularly acute. The district ranks among the worst in the country for poverty and food insecurity, with 70.6% of the population living in poverty and 42.9% in extreme poverty. Food insecurity affects 32.4% of households, worsened by the impact of Cyclone Freddy and rising maize prices. Malnutrition is widespread: 37% of children are stunted and 4% suffer from acute wasting.

The educational landscape also reflects these vulnerabilities. Only 47.2% of the population is literate, while more than half of those aged over 15 have never attended school, and 88% have no formal qualifications.

Our school meal programme in Malawi focuses on Mangochi District, with an aim to fight food insecurity and malnutrition. The meals provided to the children consist of likuni phala, a nutritionally fortified porridge made from maize, soy, milk powder, salt, sugar, and enriched with essential micronutrients.

The impact of our programme in Malawi has been significant. Teachers have reported a notable improvement in student behaviour and attendance. Previously, many students were late to class, struggled to focus, and were frequently absent. Now, classrooms are full, with students arriving early to enjoy their school meal.

Our programme initially launched at a pilot scale in three schools in and around Blantyre in 2021 and expanded to six schools by the end of that year. By January 2022, regular attendance had grown to 562 students. By the end of 2023, the programme had reached 1,344 children in seven schools in Blantyre and Mulanje District. Additionally, in January 2022, we extended our school meals programme to eight schools in Mangochi District, starting with 5,770 students.

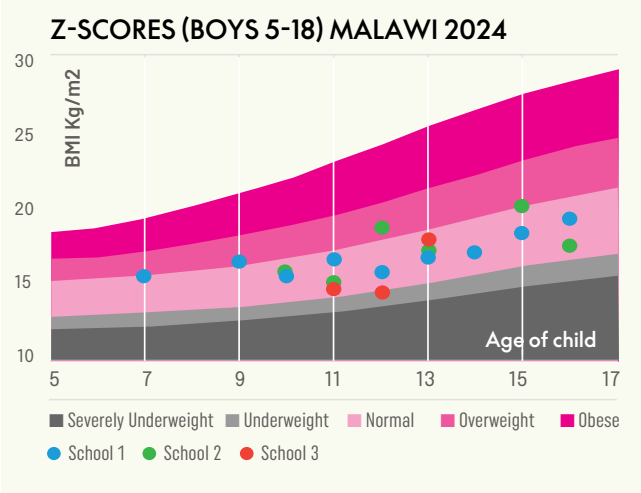
By 2023, the number of registered students across the schools had risen to 8,531, an increase of 48% since the programme began. Unfortunately, due to operational challenges, the programme was scaled down. Despite this, the consistent delivery of school meals in the remaining schools continued to demonstrate its value, with student numbers gradually increasing again and reaching 4,700 by the end of 2024.

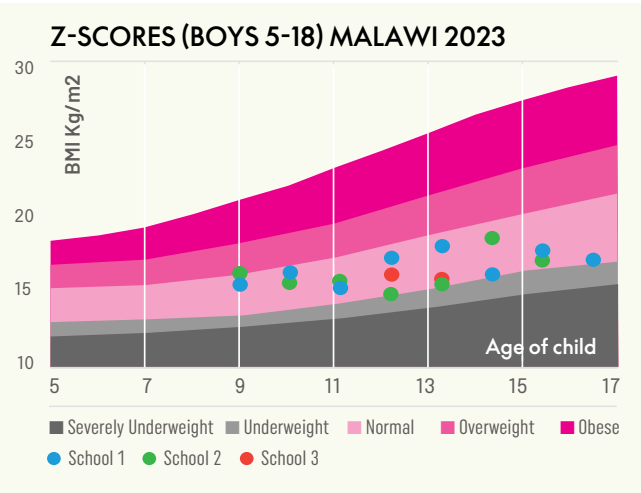
Malawi
BMI Analysis.

Boys

The BMI data for boys in 2024 closely mirrors the trends observed in 2023. Among the youngest age groups, most boys maintain a healthy BMI across the schools. However, as age increases, a wider variation in BMI becomes apparent. For instance, by age 12, boys in some schools such as school two have reached normal BMI levels, whereas those in school three are more likely to fall below the expected range for their age.

This pattern is consistent with what was recorded in the previous year. However, a notable improvement can be seen among older boys aged 13 to 16 in 2024. Unlike in 2023, when several of these age groups were underweight, no group in 2024 fell into that category. Encouragingly, some cohorts, such as 15-year-olds at school two, now show average BMI measurements within the normal range, indicating positive nutritional progress over time.





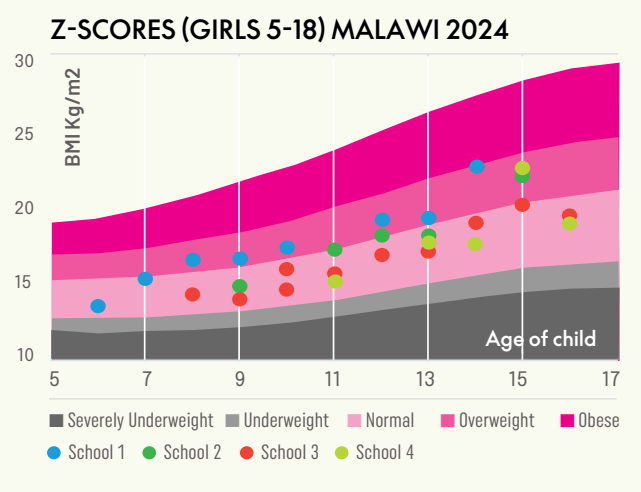
Number of Schools	11
Total Registered Students	6,238
Total Female Students	3,607
Percentage Female Students	58%
Total Meals Delivered in 2024	1,201,934
Average Beneficiaries (per month)	5,555
Average Attendance	87.2%
Average Pass Rate (exams)	63.4%
Average BMI Boys	16.45
Average BMI Girls	17.51

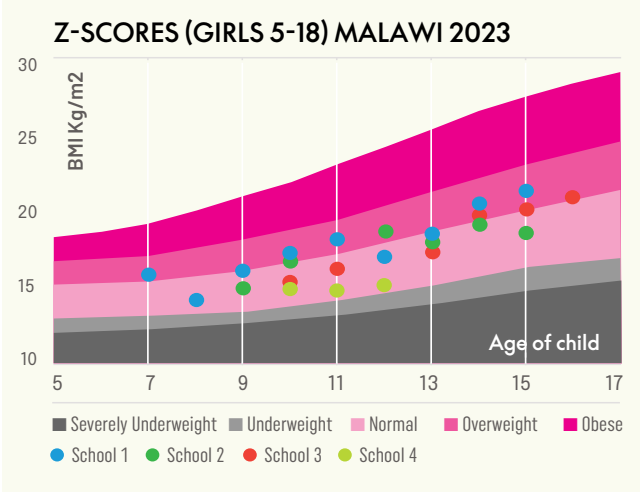
Malawi
BMI Analysis.

Girls

The data for girls shows that nearly all age groups fall within the normal BMI range, indicating overall healthy physical development. However, there are marked differences between individual schools. In school two, all age groups recorded BMIs within or above the normal range, with 14-year-old girls even averaging slightly overweight. In contrast, in school one and school four, the majority of age groups fell below the normal BMI threshold, though importantly, none were classified as underweight.

These findings are broadly positive and reflect encouraging trends in girls' nutritional health across the schools. Nonetheless, the variation between schools suggests a need for closer monitoring. We are continuing to track BMI data routinely and will adjust the nutritional content of school meals as needed to ensure girls in all schools are supported equally in achieving and maintaining healthy growth.





Our Impact

MALAWI

5,555
Beneficiaries Served
(monthly average)

1,201,934
Meals Delivered

Malawi
A Success Story.

In July 2024, Grade 8 students from one of our schools in Malawi sat for the national Primary School Leaving Certificate Examinations (PSLCE). A total of 47 candidates participated, 27 girls and 20 boys, and every one of them passed, resulting in a 100% pass rate. This marked a significant improvement from the already impressive 96% achieved the previous year.

The school attributed much of this success to our ongoing school meal programme: 'The school feeding project has been a driving force among learners to consistently report for classes and study hard for national examinations.'

Since the launch of our programme in 2022, the school has observed transformative progress. Enrolment has increased from 1,107 in 2022 to 1,606 in 2024. The national examination pass rate has risen dramatically from 59% in 2020 to 100% in 2024. The school now maintains an attendance rate of over 90%, while both dropout rates and absenteeism have significantly declined. These outcomes highlight the powerful impact of consistent nutrition on student performance, retention, and overall wellbeing.

In 2024, our school meal programme in Malawi reached 11 schools, supporting a total of 6,238 registered students, including 3,607 girls. Over the year, we delivered 1,201,934 meals, with an average of 5,555 beneficiaries per month. School attendance remained high at 87.2%, and 63.4% of students in our programme passed their national examinations. Average BMI levels were recorded at 16.45 for boys and 17.51 for girls.

Malawi.

Seasonal Support

In 2024, we delivered three rounds of seasonal support in Malawi. The first round took place in March, when take-home food parcels were distributed to accommodate the community. A total of 5,714 food parcels were delivered, with each parcel containing 2kg of likuni phala, a fortified maize-soya blend. This first round of seasonal support provided approximately 102,438 meals.

The second round followed in April, when food parcels were distributed to four schools. A total of 500 rice shares were delivered, with each parcel consisting of 5.5kg of rice. This support provided approximately 27,500 meals.

The third and final round came in June, when meat distributions were carried out. Each of the 2,450 students received 2kg of meat, resulting in approximately 12,250 meals. This final round of support helped ensure that students and their families were able to experience improved nutrition through high-protein meals, complementing our broader commitment to addressing child hunger and improving education outcomes.

Pakistan.

Pakistan is facing a severe humanitarian crisis, with 37.5 million people (16% of the population) experiencing acute levels of food insecurity, IPC Phase 3 or above. This situation is driven by the lingering impacts of the devastating 2022 floods, surging inflation with food prices increasing by 40% year-on-year, and ongoing economic instability.

Pakistan.

Programme Overview

Pakistan's education system also remains in a state of emergency: 26 million children are out of school, the second-highest number globally, and over 34,000 schools have been damaged by floods, disproportionately affecting girls and rural communities.

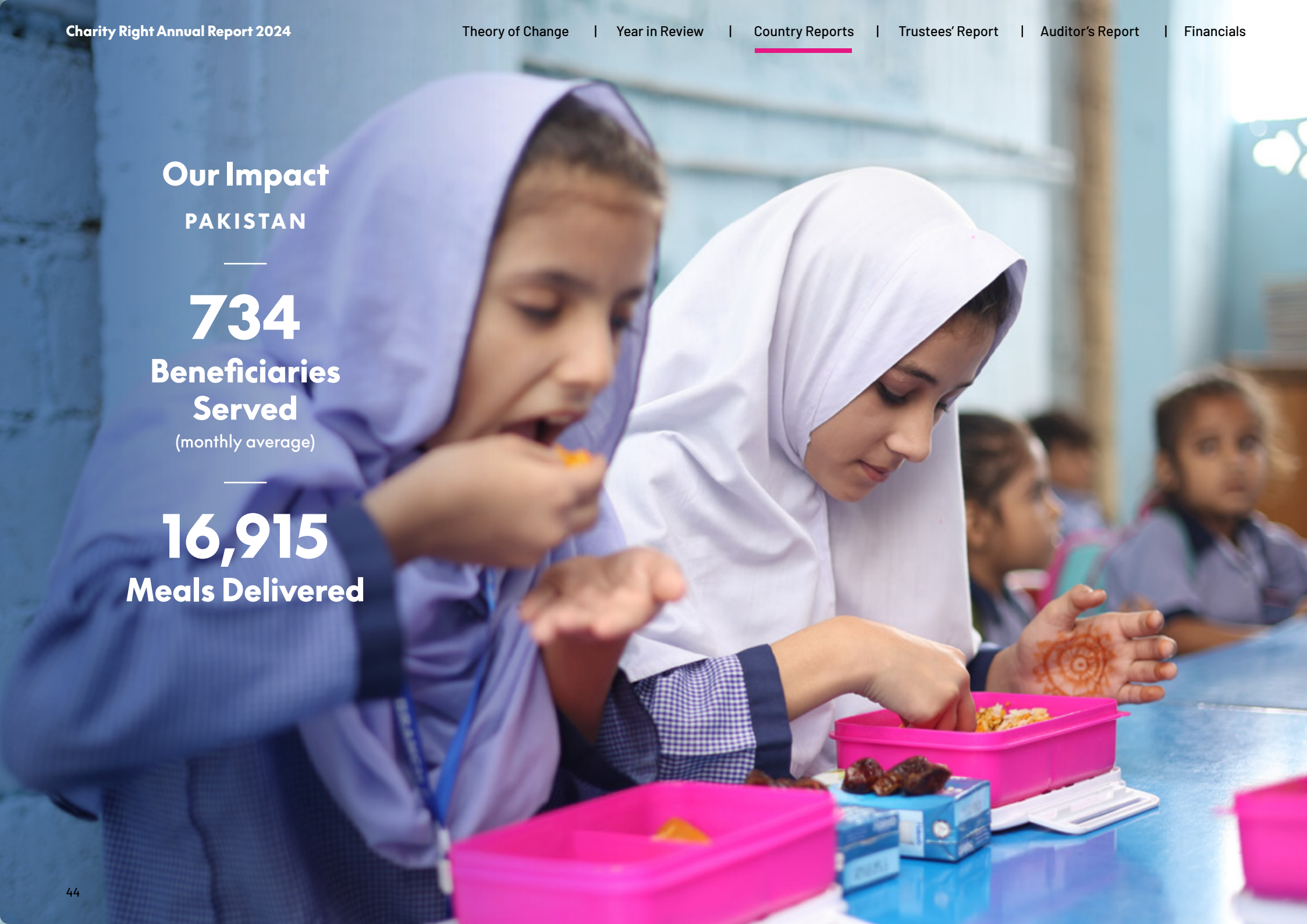
Malnutrition rates are equally alarming. In flood-affected areas, 40% of children under five are stunted and 17.7% suffer from wasting, indicating a widespread nutrition crisis. Further compounding these challenges, severe smog in late 2024 forced the temporary closure of schools across 18 districts of Punjab, disrupting learning for an estimated 16 million children.

In response to this critical context, we launched a new school meal programme in 2024, focusing on one of the hardest-hit regions of Pakistan - Faisalabad, Punjab Province.

Faisalabad has 1.2 million people (22% of its population) living in 'Stressed' levels of food insecurity (IPC Phase 2) due to soaring wheat prices. The district also endured 45% food price inflation in 2024, forcing many families to skip meals. Faisalabad's education system is also facing a crisis. Approximately 320,000 children, 25% of the district's school-age population, are out of school, with many drawn into textile factories as child labourers. In flood-affected rural parts of Faisalabad such as Jaranwala Sub-District, over 120 schools remain non-functional and the prevalence of stunting among young children is approximately 38%.

In November 2024, our school meal programme launched in Jaranwala Sub-District, serving four schools.

Our programme operates based on a centralised kitchen model, whereby meals are prepared off-site in a hygienic, purpose-equipped kitchen and delivered daily to the schools. This approach allows for consistent meal quality, cost-efficiency, and adherence to food safety standards, while streamlining logistics and supply management.



Our Impact

PAKISTAN

734

Beneficiaries Served

(monthly average)

16,915

Meals Delivered

Pakistan
BMI Analysis.

Boys

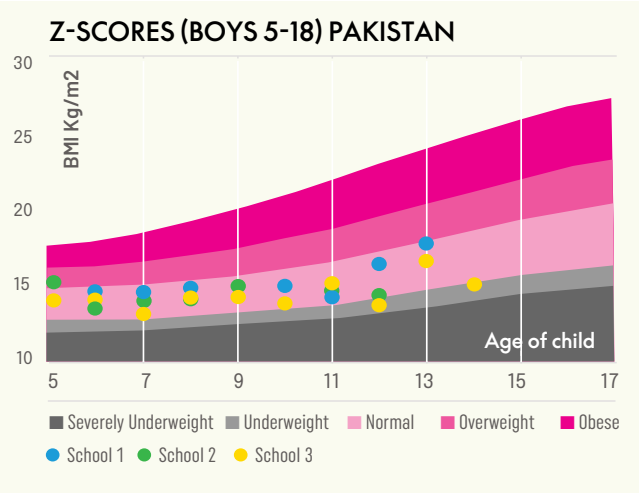
Almost all age groups of boys at all three schools were below normal BMI, with the exception of 5-year-olds at school one, who were just above the expected range for their age. There was a gradual decline in average BMI with age, suggesting that the nutrition these boys receive is insufficient to support healthy physical development. This trend was particularly evident among 12 to 14-year-olds at school three, many of whom were underweight.

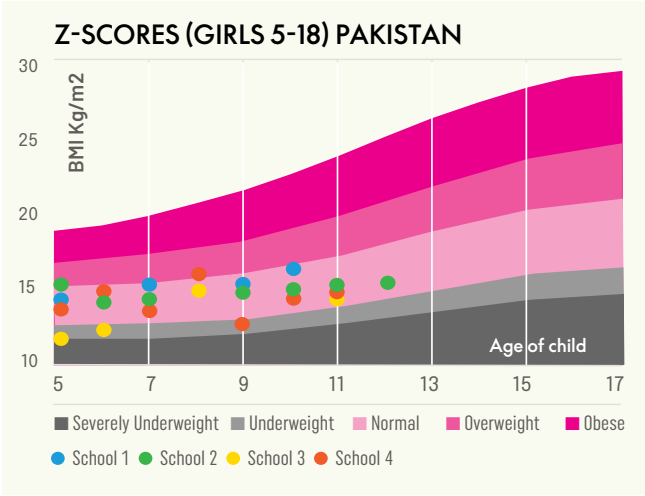
Girls

Among girls, a similar pattern was observed. Most age groups fell below normal BMI across all schools. Concerningly, even younger age groups were underweight, including 5 and 6-year-olds at school three and 9-year-olds at school four.

Since our programme launched in this location during 2024, no BMI data is available from previous years. Therefore, these findings serve as a baseline and have prompted several adjustments. Further BMI assessments are scheduled for 2025 to monitor progress and guide further interventions.

Number of Schools	4
Total Registered Students	**704**
Total Female Students	**322**
Percentage Female Students	**46%**
Total Meals Delivered in 2024	**16,915**
Average Beneficiaries (per month)	**734**
Average Attendance	**86.2%**
Average BMI Boys	**15.20**
Average BMI Girls	**14.61**





Palestine.

Palestine endured a humanitarian catastrophe in 2024. Following escalated conflict beginning in late 2023, Gaza's civilian infrastructure was decimated, leading to famine-like conditions. By October 2024, an estimated 65% of households in Gaza were facing catastrophic food insecurity.

Palestine.

Programme Overview

Malnutrition skyrocketed: in November 2024, 31% of children under five were suffering acute wasting and 58% were stunted. The education system effectively collapsed; schools were destroyed or converted to shelters, leaving 72,000 children in northern Gaza with no access to schooling.

In this dire context, we shifted into emergency response mode. We recognised that while our core mission is school meals, there were no functioning schools for much of 2024 due to the conflict. Therefore, we broadened our efforts to providing food assistance that alleviates hunger, while laying the groundwork to restore educational services when possible.

Our focus was on the hardest-hit populations: displaced families in camps and shelters, and wet-nursing mothers with orphaned infants (a particularly vulnerable group given the large number of babies who lost parents).

Later in the year, we helped re-establish a small education centre and initiated a school meal service there. The restoration of this educational centre in Jabalia, North Gaza, was completed in July. By August, we started providing daily school meals to 499 children attending the centre.

Between August and mid-October, a total of 1,035 meals were served. During this period, attendance reached an impressive 99.9%, reflecting the parents' strong desire to return their children to a stable and safe learning environment.

Our programme showed early signs of success and community engagement. However, we paused our operations in late October when tensions escalated. In response, we returned to providing emergency cooked meals with the hope to restart our school meals programme when conditions on the ground improve.

Number of Schools	**1**
Total Registered Students	**499**
Total Female Students	**285**
Percentage Female Students	**57%**
Total Meals Delivered in 2024	**1,035**
Average Beneficiaries (per month)	**4,785**
Average Attendance	**99.9%**

Palestine.

Emergency Food Parcels

Our initial emergency response focused on delivering food parcels to displaced families in southern Gaza, particularly in the Rafah region.

Month	April	May	June
Parcels delivered	**320**	**120**	**1,100**
Beneficiaries served	**1,600**	**600**	**5,500**
Meals provided	**48,000**	**18,000**	**165,000**
Each parcel included:	Flour 25kg Veg Oil 3l Olive Oil 1l Cheese 250g Dates 400g Lentils 1kg	Flour 25kg Vegetables 25kg	Beans 3kg Dates 1kg Canned hummus 2 Canned Tuna 3 Cheese 3kg Macaroni 1kg Lentils 1kg Halva 1kg Sugar 1kg Cooking Oil 1l

Our Impact

PALESTINE

5,500
Beneficiaries Served
(monthly average)

165,000
Emergency Meals Delivered

Palestine.

Food Parcels for Wet-Nursing Mothers

Approximately 5,000 infants in Gaza had lost one or both parents by late 2024. Since infant formula was scarce, a local medical association arranged for lactating women to feed babies and prevent malnutrition.

Starting in June, we provided nutritional food parcels to wet-nurses, women who were breast-feeding not only their own infants but also orphaned babies.

We funded food parcels for 50 such wet-nursing mothers for three consecutive months (June – Aug). This intervention had a life-saving impact: many babies were kept nourished who otherwise might have gone hungry, and the health of the nursing mothers improved, enabling them to continue this vital role.

Parcels delivered	**150**
Beneficiaries served	**232**
Meals provided	**20,880**

Each parcel included:

Oil 1l, Eggs 8, Canned Meat 1 tin, Lentils 2kg
Rice 2kg, Cheese 2kg, Sugar 1kg, Beans 3 tins
Flour 1kg, Pasta 2kg, Peas 2 tins

Emergency Cooked Meals

While our primary focus as an organisation is delivering school meals, it was a challenge for us to establish a school meal programme where no schools were functioning. We therefore undertook a collaboration with other organisations to facilitate the restoration of an education centre in the Jabalia area of North Gaza.

Until this was achieved, we delivered several rounds of emergency cooked meals to displaced families, the injured and the elderly in different parts of North Gaza. In total, 14,280 cooked meals were distributed, reaching 11,895 beneficiaries during this critical period.

Turkey.

Since 2017, over 3 million Uyghurs have been forcibly detained in a network of re-education camps. Detainees in these camps suffer severe human rights abuses; reports document systematic torture and forced assimilation.
Turkey has become a key refuge for Uyghurs fleeing persecution. The country hosts a Uyghur diaspora of approximately 50,000, the largest Uyghur community outside Central Asia. Among these are hundreds of children whose parents have been imprisoned or have disappeared.

Turkey.

Programme Overview

The Uyghur community in Turkey has established their own schools and boarding centres to support these vulnerable children. These schools not only provide formal education but also serve as impromptu orphanages and safe havens for traumatised youngsters. Many of the children have endured separation and loss, so the schools strive to offer a nurturing environment where they can heal and build a future.

Caring for this influx of Uyghur refugee children has been a major challenge. Most arrived in Turkey with little to no resources, and many suffered from inadequate nutrition. In response, we launched a school meal programme in Turkey to ensure these children receive regular, nutritious meals. This initiative began in 2022 with two schools in Istanbul and expanded to Kayseri in 2023. By 2024, our programme was supporting three schools with daily school meals.

Throughout 2024, Charity Right delivered approximately 168,000 meals to these Uyghur students. Each meal is designed to meet nutritional requirements for growing children, with menus often including rice or bread, eggs, vegetables, and fruit.

Turkey.

BMI Analysis

Boys

In 2024, the average BMI for boys was around 16.7, which is within a healthy range for children given their age distribution. Boys in all age groups showed healthy weights for their height in 2024, a trend similarly observed in 2023. This suggests that the meal programme has been effective in preventing malnutrition among male students, who are neither underweight nor overweight on average.

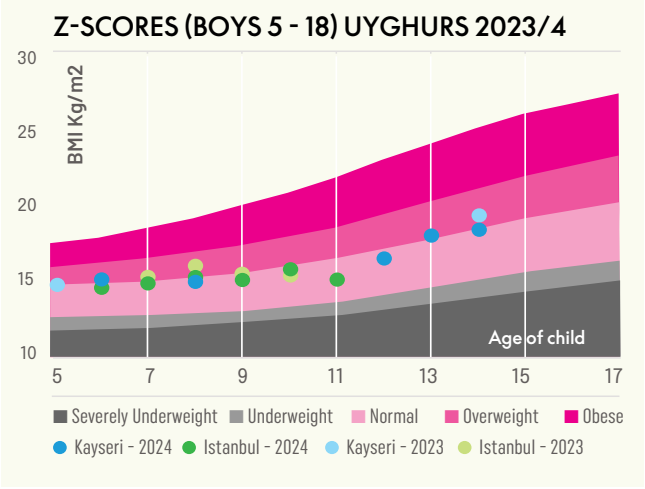
Girls

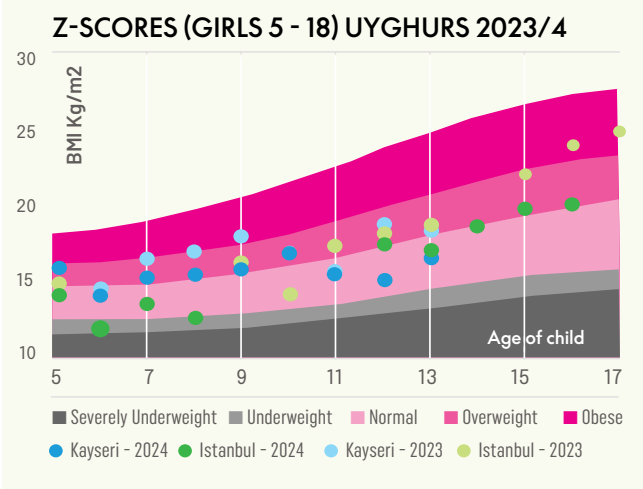
Average BMI for girls was slightly lower (around 16.4). While most girls were in a normal healthy range, some younger girls, especially 6 and 8-year-olds in the Istanbul schools, were found to be below normal BMI, classified as underweight for their age.

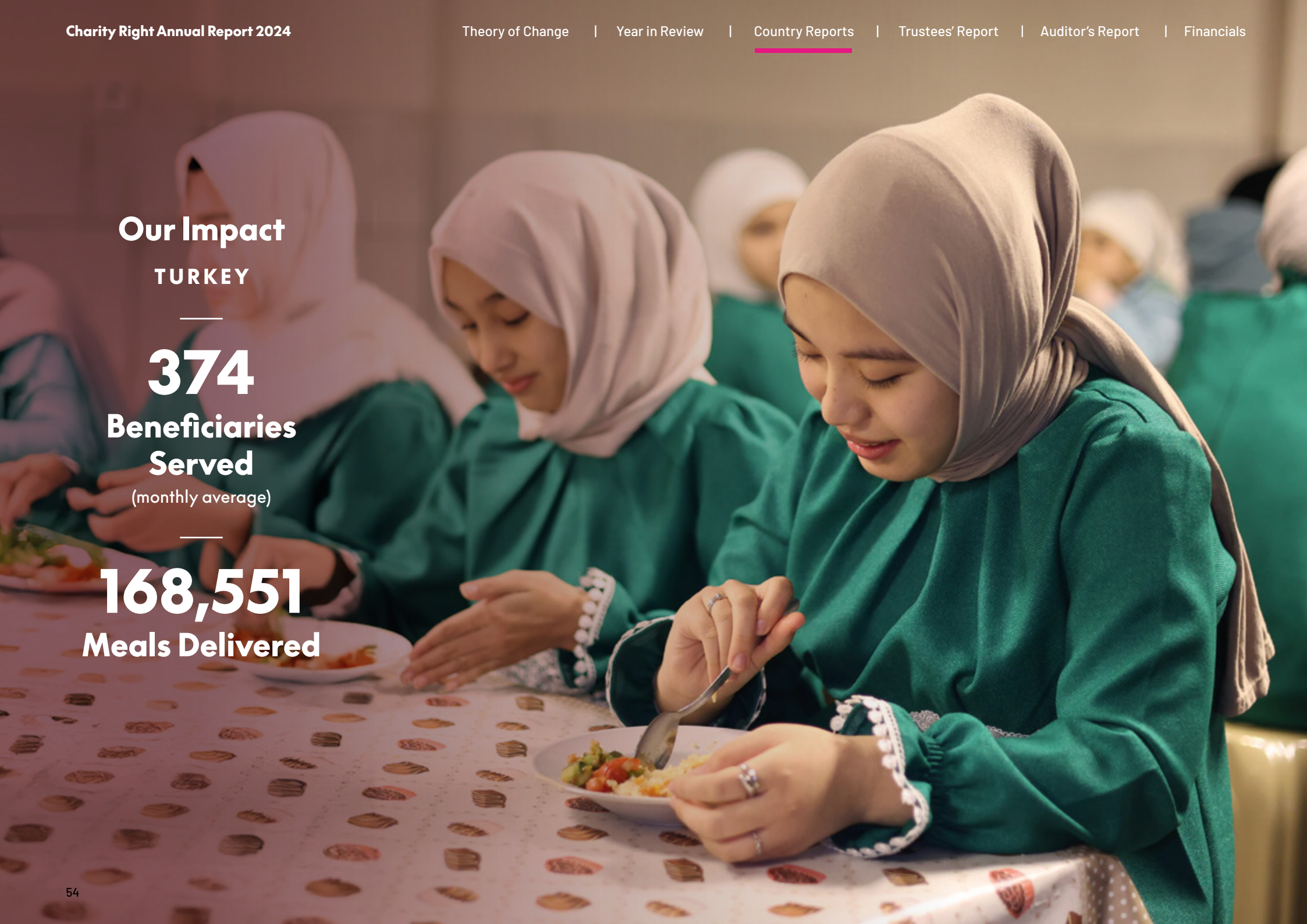
Our team has initiated follow-up assessments to investigate causes, whether due to growth spurts, health conditions, or dietary issues, and to determine if targeted nutritional interventions such as supplementary snacks or micronutrient-rich foods are needed for those groups.

Notably, the issue of underweight young girls in 2024 is a change from the prior year's data. In 2023, there had been a few overweight cases among certain older girls, an issue which has since resolved by 2024 through better nutritional balance and active lifestyles.

Number of Schools	3
Total Registered Students	325
Total Female Students	192
Percentage Female Students	59%
Total Meals Delivered in 2024	168,551
Average Beneficiaries (per month)	374
Average Attendance	87.2%
Average BMI Boys	16.42
Average BMI Girls	16.56







Our Impact

TURKEY

374
Beneficiaries Served
(monthly average)

168,551
Meals Delivered

Sustainability
The Kayseri Greenhouse Project.

Our school meal programme relies on community donations and charitable fundraising. To increase capacity and make the programme more self-sustaining, we decided to establish an income-generating project in Turkey that could help fund the meals locally.

In 2023, we carried out a community consultation in Kayseri, a city in central Turkey that is home to a substantial Uyghur refugee community. The research explored opportunities in agriculture and horticulture, given many Uyghurs' backgrounds as farmers and traders in East Turkestan.

Our findings showed that Uyghur farmers in Kayseri proved to be highly skilled and capable of commercial farming as, indeed, Uyghurs have a long history of expertise in agriculture and cultivating crops like wheat, corn, fruits etc.

However, as refugees in Turkey, Uyghurs face legal and practical barriers: they are not permitted to own land, and even formally renting farmland is difficult under their residency status. As a result, many Uyghur farmers work through informal agreements with local Turkish landowners. These arrangements are precarious since the Uyghurs have no legal tenure security. This instability makes it difficult for Uyghurs to invest in improvements and limits their earning potential despite their farming expertise.

Sustainability
The Kayseri Greenhouse Project.

The greenhouse solution: Following extensive community consultation and market research, we identified greenhouse farming as a strategic and context-appropriate intervention to enhance sustainability within our operations in Turkey. In Kayseri, the climatic conditions limit traditional open-field cultivation to approximately four months per year, with short summers and prolonged winters restricting crop yields.

Greenhouse farming offers a solution by extending the effective growing season to approximately ten months annually, thereby more than doubling production capacity. Feasibility assessments indicated that, under local conditions, greenhouse cultivation could increase annual vegetable output by approximately 2.5 times compared to conventional methods on a similar land area. Furthermore, the controlled environment of a greenhouse enables the production of higher-value crops and out-of-season vegetables, which command premium prices in local markets.

Project structure and implementation plan: We developed a detailed proposal for a 2,000 m^2 greenhouse facility to be established on land secured in Kayseri. Based on yield forecasts and market analysis, it is anticipated that full production in the first year will recover the capital outlay. Thereafter, net profits will be allocated among the three stakeholders according to a pre-agreed formula. The school and farmer will receive a share to support livelihoods and maintenance costs, while Charity Right's portion will be directed exclusively towards covering the operating costs of the school meal programme in one school.

Progress in 2024: The project was formally initiated in late 2024, with construction commencing during the winter months. Despite seasonal weather challenges, key milestones were achieved on schedule, including structural assembly, panel installation, and irrigation system setup. By year-end, the greenhouse was nearing completion, positioning the site for cultivation activities to commence in spring 2025, following the final frost.

This initiative marks a significant step toward greater sustainability for our school meal programme in Turkey. By leveraging the agricultural expertise of the Uyghur refugee community and aligning it with a social impact model, this project seeks to generate stable income while directly supporting nutritional provision for schoolchildren. Subject to successful implementation and demonstrated impact, the model presents strong potential for replication - either through additional greenhouse sites or other community-based income-generating ventures.

We will continue to conduct close monitoring throughout 2025, tracking yield, profitability, and the extent to which greenhouse revenues offset meal programme costs. If outcomes meet or exceed projections, the Kayseri Greenhouse Project will serve as a proof of concept for integrated, locally rooted sustainability strategies across similar operational contexts.

Trustees' Report.

Trustees' Report.

Year ended 31 December 2024

Financial review

In 2024, the Charity's total income for the year was £2.99m (2023: £2.89m) representing a 3% increase on last year.

- Donations and legacies: The total donations received during the year were £2.83m (2023: £2.72m) representing an increase in donations from the prior year. Despite the challenging backdrop of the cost-of-living crisis and the intense competition for donor attention amid global events like the Gaza crisis, we have seen a modest but encouraging increase in donations this year. This growth highlights the trust and support that our community continues to place in Charity Right, a testament to the meaningful and lasting impact of our work. Moving forward, we will remain focused on building on this momentum and further strengthening our connection with supporters to continue making a difference where it is most needed.
- Charitable expenditure: these include cost of fundraising activities, operations, and welfare aid. Overall, the expenditure increased by 8% to £3.31m (2023: £3.05m), driven by the increased competition and cost of online advertising services.

Reserves Policy

Charity Right has a long-term approach to food poverty. The Board has determined that a minimum of 3 months' operational expenditure be maintained as reserves. The Board reviews the reserves policy annually.

At year-end, Charity Right funds amount to £0.25m (2023: £0.57m), with restricted funds totalling £241k (2023: £42k).

The year-end reduction in reserves was a temporary consequence of optimising cashflow within the Charity.

Trustees' Responsibilities

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the Charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 24th October 2025 and signed on behalf of the Board of Trustees by:

Fraz Butt
Chair of Board of Trustees

Auditor's Report.

Auditor's Report.

Year ended 31 December 2024

Opinion

We have audited the financial statements of Charity Right (the 'Charity') for the year ended 31 December 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies.The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2024 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

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

We have nothing to report in this regard.

Auditor's Report.

Year ended 31 December 2024

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In light of the knowledge and understanding of the Charity and its environment obtained in the course of theaudit, we have not identified material misstatements in the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not

Auditor's Report.

Year ended 31 December 2024

detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

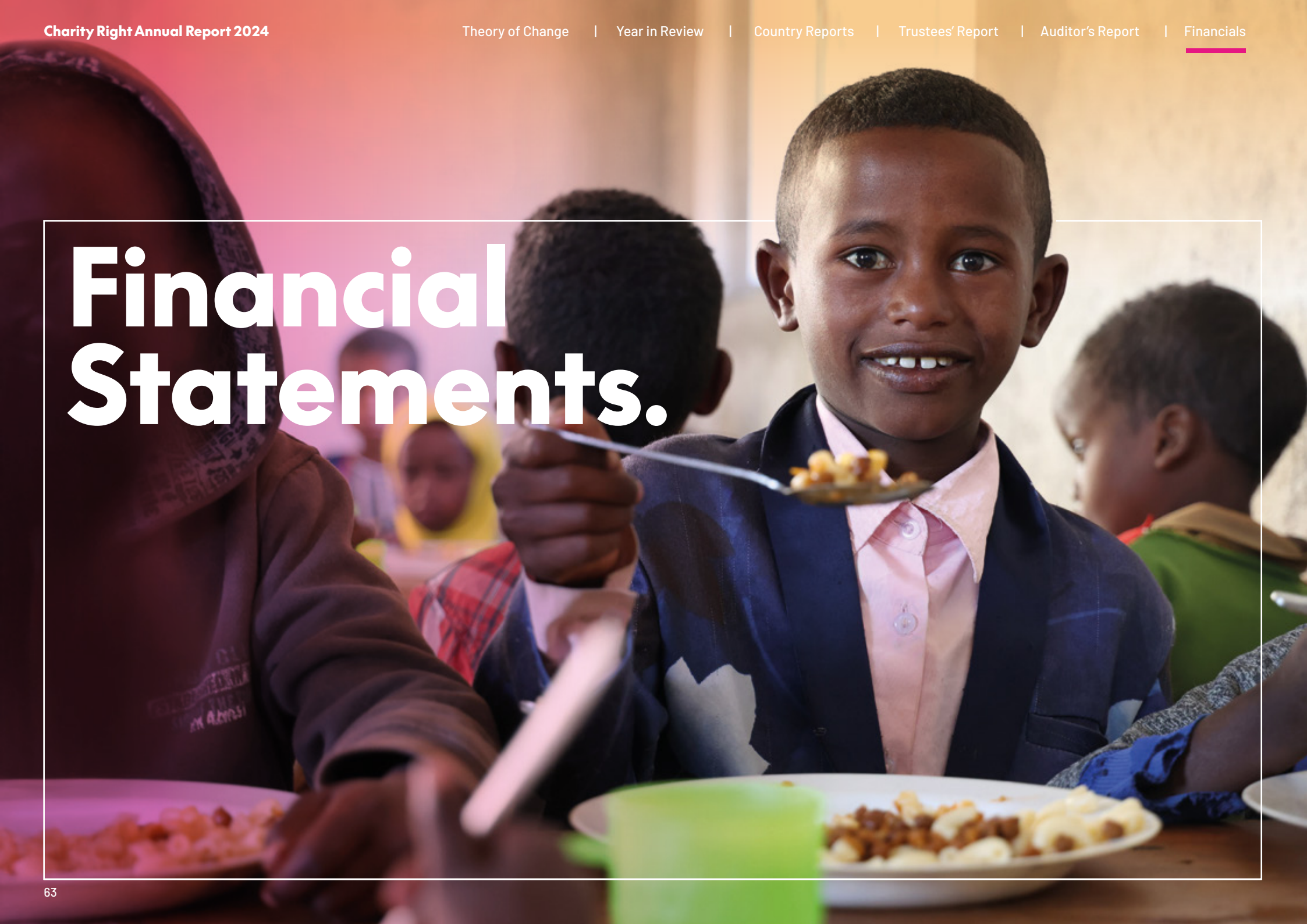
Use of our report

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

Mohammad Jilani
(Senior Statutory Auditor)

For and on behalf of
Pearlman Rose
Chartered Accountants & Statutory Auditors
Jack Dash House, 2 Lawn House Close,
London E14 9YQ

24th October 2025



Financial Statements.

Statement of Financial Activities.

Year ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	5	2,021,628	970,117	2,991,745	2,894,346
Total income		2,021,628	970,117	2,991,745	2,894,346
Expenditure					
Expenditure on charitable activities	6,7	2,538,784	771,812	3,310,596	3,057,305
Total expenditure		2,538,784	771,812	3,310,596	3,057,305
Net (expenditure)/income and net movement in funds		(517,156)	198,305	(318,851)	(162,959)
Reconciliation of funds					
Total funds brought forward	15	526,125	42,445	568,570	731,529
Total funds carried forward	15	8,969	240,750	249,719	568,570

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 67 to 74 form part of these financial statements.

Statement of Financial Position.

Year ended 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Tanglble fixed assets	12	36,070	45,562
Current assets			
Debtors	13	1,242	64,405
Cash at bank and in hand		303,575	465,723
		304,817	530,128
Creditors: amounts falling due within one year	14	(91,168)	(7,210)
Net current assets		213,649	523,008
Total assets less current liabilities		249,719	568,570
Net assets		**249,719**	**568,570**
Funds of the Charity			
Restricted funds	15	240,750	42,445
Unrestricted funds	15	8,969	526,125
Total Charity funds	15	**249,719**	**568,570**

These financial statements were approved by the board of trustees and authorised for issue on 24th October 2025, and are signed on behalf of the board by:

Fraz Butt: Trustee

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 67 to 74 form part of these financial statements.

Statement of Cash Flows.

Year ended 31 December 2024

	2024 £	2023 £
Cash flows from operating activities		
Net (expenditure)/income	(318,851)	(162,959)
Adjustments for:		
Depreciation of tangible fixed assets	12,024	24,543
Accrued income	(2,752)	22,820
Changes in:		
Trade and other debtors	63,163	236,137
Historical exchange rate affecting retained earnings	(9,232)	-
Trade and other creditors	96,032	(9,621)
Cash generated from operations	(159,616)	110,920
Net cash from/(used in) operating activities	(159,616)	110,920
Cash flows from investing activities		
Purchase of tangible assets	(2,532)	(14,985)
Net cash from/(used in) investing activities	(2,532)	(14,985)
Net decrease in cash and cash equivalents	(162,148)	95,935
Cash and cash equivalents at beginning of year	465,723	369,788
Cash and cash equivalents at end of year	**303,575**	**465,723**

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 67 to 74 form part of these financial statements.

Notes to the Financial Statements.

Year ended 31 December 2024

1 General information

The Charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 203 Westgate, Bradford, BD1 3AD.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3 Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the Charity's ability to continue as a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the Charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the Charity; it is probable that the economic benefits associated with the transaction will flow to the Charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- **income from regular giving and donations** which have not been triggered by a specific call to action, is treated as voluntary donations and is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- **income from fundraising appeals and events** is classified as donations from charitable activities and is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- **income from donated goods** is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- **income from contracts for the supply of services** is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.
- **rental income** generated from the donated long leasehold property, is treated as unrestricted income and used to further any of the Charity's purposes at the discretion of the trustees. This is classified as income from other trading activities

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- costs of other trading activities includes the costs related to the management of the rental property.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Notes to the Financial Statements.

Year ended 31 December 2024

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment 25% – reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the Charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the Charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Investment properties are initially measured at cost and, with some exceptions may be subsequently measured using a cost model or fair value model, with changes in the fair value under the fair value model being recognised in profit or loss.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Charity Right is a company limited by guarantee and accordingly does not have a share capital.

Notes to the Financial Statements.

Year ended 31 December 2024

5. Donations and legacies

	Unrestricted Funds £	Restriced Funds £	Total 2024 £
Voluntary Donations	1,863,564	–	1,863,564
Zakat	–	970,117	970,117
Gift Aid	158,064	–	158,064
	2,021,628	970,117	2,991,745

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Voluntary Donations	1,740,972	–	1,740,972
Zakat/Qurbani	–	981,151	981,151
Gift Aid	172,223	–	172,223
	1,913,195	981,151	2,894,346

Notes to the Financial Statements.

Year ended 31 December 2024

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024	Total Funds 2023
Fundraising activity	567,987	–	567,987	303,551
Welfare food distribution - Afghanistan	68,602	90,117	158,719	204,257
Welfare food distribution - Sudan	–	–	–	155,642
Welfare food distribution - Bangladesh	23,335	227,443	250,778	362,004
Welfare food distribution - Pakistan	5,425	–	5,425	74,836
Welfare food distribution – Turkey	91,481	49,052	140,533	124,187
Welfare food distribution – Yemen	12,608	31,386	43,994	220,073
Welfare food distribution - Ethiopia	42,692	136,030	178,722	119,461
Welfare food distribution - Malawi	33,622	110,018	143,640	113,694
Welfare food distribution - Other	10,980	–	10,980	71,317
Welfare food distribution - Palestine	16,002	127,766	143,768	42,987
Support costs	1,666,050	–	1,666,050	1,265,296
	2,538,784	771,812	3,310,596	3,057,305

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support Costs £	Total Funds 2024	Total Funds 2023
Fundraising activity	567,987	575,414	1,143,401	517,881
Welfare food distribution – Afghanistan	158,719	160,794	319,513	348,478
Welfare food distribution – Bangladesh	250,778	254,057	504,835	617,607
Welfare food distribution – Pakistan	5,425	5,496	10,921	127,676
Welfare food distribution – Sudan	–	–	–	265,537
Welfare food distribution – Yemen	43,994	44,569	88,563	375,461
Welfare food distribution – Turkey	140,533	142,371	282,904	211,873
Welfare food distribution – Ethiopia	178,722	181,059	359,781	203,810
Welfare food distribution – Malawi	143,640	145,518	289,158	193,971
Welfare food distribution - Other	10,980	11,124	22,104	121,672
Welfare food distribution – Palestine	143,768	145,648	289,416	73,339
	1,644,546	1,666,050	3,310,596	3,057,305

Notes to the Financial Statements.

Year ended 31 December 2024

8. Analysis of support cost

	Charitable Activities £	Total 2024 £	Total 2023 £
Staff costs	531,472	531,472	553,421
Premises	7,428	7,428	3,847
Communications and IT	194,349	194,349	147,915
General office	24,944	24,944	45,202
Human resources	12,083	12,083	31,528
Finance costs	159,257	159,257	121,768
Governance costs	66,574	66,574	54,713
Marketing	632,487	632,487	298,479
Travel	37,456	37,456	8,423
	1,666,050	1,666,050	1,265,296

9. Auditors remuneration

	2024 £	2023 £
Fees payable for the audit of the financial statments	6,900	7,200

Notes to the Financial Statements.

Year ended 31 December 2024

10. Staff costs

	2024 £	2023 £
The total staff costs and employee benefits for the reporting period are analysed as follows:		
Wages and salaries	471,248	492,545
Social security costs	60,224	60,876
	531,472	553,421

The average head count of employees during the year was 13 (2023:14).

The average number of full time equivalent employees during the year is analysed as follows	2024	2023
Number of staff - Fundraising and marketing	9	10
Number of staff - Management and support functions	4	4
No employees received employee benefits of more than £ 60,000 during the year (2023:Nil)	13	14

11. Trustee renumeration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Notes to the Financial Statements.

Year ended 31 December 2024

12. Tangible fixed assets

Equipment and capitalised consultancy costs.

	2024 £	2023 £
Cost		
At Beginning of Year	97,113	82,128
Additions	2,532	14,985
At End of Year	99,645	97,113
Depreciation		
At Beginning of Year	51,551	27,008
Charge for the Year	12,024	24,543
At End of Year	63,575	51,551
Carrying Amount		
At Beginning of Year	45,562	55,120
At End of Year	36,070	45,562

13. Debtors

	2024 £	2023 £
Prepayments and accrued income	1,242	64,405

14. Creditors: amount falling due within one year

	2024 £	2023 £
Trade creditors	91,168	4,368
Accruals and deferred income	-	2,752
	91,168	7,120

Notes to the Financial Statements.

Year ended 31 December 2024

15. Analysis of charitable funds

Unrestricted funds

General funds	At 1 Jan 2024 £	Income £	Expenditure £	At 31 Dec 2024 £
	526,125	2,021,628	(2,538,784)	8,969

General funds	At 1 Jan 2023 £	Income £	Expenditure £	At 31 Dec 2023 £
	664,950	1,913,195	(2,052,020)	526,125

Restricted funds

Restricted funds	At 1 Jan 2024 £	Income £	Expenditure £	At 31 Dec 2024 £
	42,445	970,117	(771,812)	240,750

Restricted funds	At 1 Jan 2023 £	Income £	Expenditure £	At 31 Dec 2023 £
	66,579	981,151	(1,005,285)	42,445

Corrections Statement BMI Data Reporting.

As part of our annual review of programme data, we identified discrepancies in the BMI figures reported for Dhaka and Sylhet in 2023. The data suggested unusually high levels of obesity among schoolchildren, which did not align with the patterns typically observed in these communities or with the expectations of our nutrition and health specialists. These anomalies prompted a further review of the dataset.

Our investigation determined that the 2023 figures were affected by errors in the processes used to collect and validate the data. These errors inadvertently overstated obesity levels, leading to an inaccurate picture of the health profile of our beneficiaries in Dhaka and Sylhet.

In response, we have taken steps to strengthen our data collection and verification processes. This has included:

- Providing additional training and guidance for field staff on the correct methodology for BMI measurement and recording,
- Introducing enhanced checks and validations at both local and central levels before data is finalised, and
- Implementing new quality assurance procedures to flag potential anomalies at an earlier stage.

The BMI dataset for 2024, collected under these strengthened procedures, has been verified as accurate and is consistent with expected health outcomes. This year's data reflects a distribution more typical for the communities in which we operate, with most children falling within the healthy and underweight ranges.

For this reason, we advise caution in making direct year-on-year comparisons of BMI data between 2023 and 2024 for Dhaka and Sylhet. We are confident, however, that the 2024 figures provide a robust and reliable reflection of the current situation.

While this correction does not affect our broader programme outcomes or the impact achieved, we consider it important to acknowledge the issue openly. Transparency and accountability remain central to our approach, and we are committed to learning from challenges as well as sharing successes.

By strengthening our data processes, we aim to ensure that our reporting continues to provide an accurate and trustworthy basis for understanding the impact of our work.

CHARITY RIGHT

Because child hunger is wrong.

charityright.org.uk

@charityrightuk

CHARITY RIGHT

England & Wales - Charity number 1163944

Accounts

CHARITY RIGHT ANNUAL REPORT 2023

Annual Report and Financial Statements

For the year ended 31 December 2023

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Charity Details

Registered charity name:
Charity Right (the "Charity")
Charity registration number:
1163944
Company registration number:
09807927
Registered office:
203 Westgate, Bradford, BD1 3AD
The trustees:
Fraz Butt, Azhar Khan, Akhter Raouf (appointed 16 January 2023), Rahma Javed (resigned 16 January 2023)
Auditor:
Pearlman Rose, Chartered Accountants & Statutory Auditors, Jack Dash House, 2 Lawn House Close, London E14 9YQ
Bankers:
Al Rayan Bank, Natwest Bank

CHARITY RIGHT

Chair of Trustees' Message

It has undoubtedly been a turbulent few years. And just as the difficulties associated with that period reduced, we encountered a new challenge. As the cost-of-living crisis continued to increase, we faced new obstacles in our efforts to raise funds and combat poverty worldwide.

Although these times are challenging for charities, we at Charity Right remain resilient, learning from our beneficiaries about how to stay strong and get creative no matter the odds.

One of our biggest successes in 2023 was the sheer number of meals we delivered and the number of children we were able to feed. We provided more than 4 million school meals to children throughout the year.

> The fundraising we witnessed this year was nothing short of spectacular! Team365 went above and beyond to provide approximately 1,230,230 meals, raising £615,114.

The fundraising we witnessed this year was nothing short of spectacular! Team365 went above and beyond to raise £615,114, providing approximately 1,230,230 meals. As other examples, we raised £73,137 from the London Marathon, allowing us to provide another 146,273 school meals. Our team of champion fundraisers didn't stop there. Later in the year, our Malawi deployment raised £35,923 (or 71,847 meals), while our Snowdon hike inspired over £150,000 for the children of Palestine.

2023 also marked a new chapter for Charity Right with the appointment of Asim Lone as our new CEO. With two decades of experience in the Muslim charity sector, Asim has embraced technology to reach new audiences and deliver even more school meals. He has already overseen the start of several partnerships, including Givematch and the School Meals Coalition.

Additionally, we launched an emergency response campaign to fund aid in Gaza, and launched Food Fridays for hassle-free weekly giving.

As we step into 2024, we at Charity Right are filled with hope and optimism. The successes from 2023 are not just numbers or events – they each represent lives touched, futures brightened, and a world made just a little bit better.

With your continued support, we are confident we can reach even greater heights in 2024 and get one step closer to ensuring every child has the food and nourishment they need to thrive.

Fraz Butt, Chair of the Board of Trustees

CEO’s Message

I’d like to share a personal reflection from a meeting I had earlier this year. This meeting left its mark on me as it really captures why we do what we do.

During one of my visits to Turkey, I met a young Uyghur girl. 11 or 12-years old. A budding artist with a heartwarming smile. She proudly showed me her artwork. A depiction of a butterfly using a traditional Uyghur handicraft technique. The skill and dedication of this young artist were truly remarkable.

When I offered to buy her artwork, her first thought was to tell her father. You see, her mother had been tragically taken from them, leaving her father deeply traumatised. This little girl, in her innocent and profound way, wanted to give her father a glimmer of hope through her art.

> Your support extends beyond meals; it brings hope.... In these trying times, your generosity has been a source of comfort and strength.

This moment underscored the resilience not just in her, but in all of us connected to Charity Right. Your support extends beyond meals; it brings hope, just like this young girl's artwork. In these trying times, your generosity has been a source of comfort and strength to families like hers.

Her story is a powerful reminder of the resilience found in the communities we serve. Despite unimaginable hardships, they continue to find ways to inspire and support each other.

This resilience is mirrored in our team at Charity Right. In their quiet, steadfast way, they ensure our mission moves forward, touching lives and making a real difference.

Thanks to your support, we've delivered over 4 million meals this year. But each meal represents more than nourishment; it's a message of hope, a sign that they are not forgotten.

This achievement is a testament to what we can achieve together. Looking forward to 2024, I carry with me the image of that young girl as a symbol of the hope and resilience that guides us.

My aim is for us to collectively reach even more children, to share more moments of joy, and to continue making a tangible difference in their lives.

Thank you for being part of our journey at Charity Right. Your involvement means more than you might realise. It's about more than meals; it’s about bringing light into lives dimmed by hardship.

Let’s continue this journey together, with hearts full of hope and hands ready to help.

Asim Lone, CEO

CHARITY RIGHT

TRANSFORMING LIVES WITH THE POWER OF FOOD

Established in 2016, Charity Right's vision is to see a world in which hunger is no longer a barrier that prevents children from reaching their full potential.

Structure, Governance & Management

Fraz Butt

Azhar Khan

Akhter Raouf

About Us

Charity Right is an international charity which provides regular school meals to children in some of the most neglected parts of the world. We aim to empower, inspire and initiate social change and empowerment for those with a will to work for a better future.

Objectives and Activities

We have several clear undertakings at the heart of our work:

1. Providing food supplies, items, grants and services to individuals in need and other groups or organisations that are working to prevent and relieve hunger and poverty.

2. Investing in monitoring and evaluation of our programmes to ensure that we are delivering what we are raising money for. We make calculated efforts to deliver food assistance in a manner which allows optimal value to be achieved. The investment required to achieve this is reflected in our cost base.

3. Aiming for a higher customer service standard in the delivery of your aid. We employ dedicated case workers who monitor the life circumstances of beneficiaries and deliver food assistance in a dignified and honourable way.

The board of trustees draws upon the significant professional experiences of its members as the Charity endeavours to achieve sustainable growth and notable impact. We aim to ensure the critical functions of the organisation have access to expertise from a non-executive level.

The board is currently seeking to add additional trustees to provide further support for the executive team.

The governance of the Charity is supported through quarterly board meetings and a bi-annual team away day. The board meetings ensure that all fiduciary responsibilities are completed, but also that support is given to the delivery of the business plan agreed with the executive team. The away days allow new ideas to be explored and ensure a review of performance and goals.

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the Charity for the year ended 31 December 2023.

THE YEAR IN REVIEW

Total School Meals Delivered

4m+
MEALS

14,851
CHILDREN DAILY

In total, we delivered just over 4 million school meals across 9 different countries in 2023. On average, we served 14,851 children per school day.*

Girls' Education

An important theme in our work is supporting girls' education. Educated girls grow into knowledgeable mothers, who in turn raise a more informed generation of children.

Overall, in 2023 we delivered meals to 15,906 female students, amounting to 52% of our total school meals programme beneficiaries.

Country	Total Students	Female Students	% Female Students
Yemen	5,159	4,512	87%
Turkey	393	234	60%
Afghanistan	2,243	1,304	58%
Bangladesh	3,259	1,768	54%
Malawi	9,875	5,086	52%
Ethiopia	1,152	529	46%
Pakistan	4,117	1,232	30%
Sudan	4,508	1,241	28%
TOTAL	30,706	15,906	52%

**To accurately reflect the number of students benefiting from our school meals programme, we use average attendance figures instead of registration figures.*

COUNTRY REPORTS

Afghanistan

The UNOCHA estimates 22.8 million Afghans (55% of the population) are now in crisis or experiencing emergency levels of food insecurity. More than half of all children under 5 suffer from malnutrition.

Programme Overview

There are an estimated 3.7 million out-of-school children (OOSC) nationally, with high drop-out rates attributed to the 2.1 million children engaged in child labour as well as displacement and socio-cultural restrictions.

Our programme targets Kabul province, focusing on the area surrounding the capital city of Afghanistan. This region hosts a significant number of internally displaced persons (IDPs), which has been escalating due to ongoing conflicts and instability.

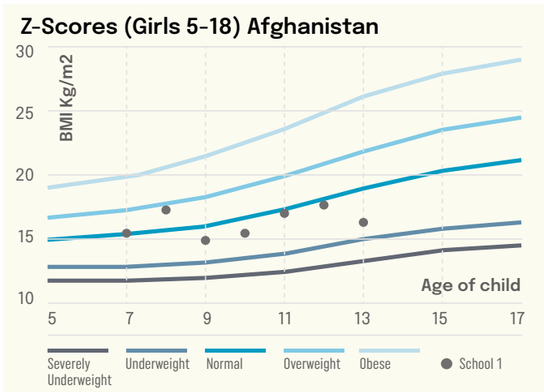
Recognising the urgent need for support in these communities, our programme launched in May 2022 with the aim of providing nourishing meals to those affected.

The programme focuses on four schools within the province, serving a total of 2,243 children in 2023. Among these children, 1,304 are female, making up 58% of the total enrolment.

During the seasonal school closures in March, which were planned to accommodate fasting communities, we provided food parcels to families of enrolled children. This ensured that they had adequate provisions during the school closure period.

BMI Analysis

BMI data was collected exclusively from one school in Afghanistan. The data revealed that all age groups at this school fell within the normal BMI range, indicating a healthy weight range for all students and highlighting the effectiveness of our school meals programme.



For safeguarding purposes, the names of specific schools have been intentionally omitted from this report. This is to protect the privacy and security of the children we serve.

Seasonal Support

1,972	1,972	118k
FOOD PARCELS DELIVERED	FAMILIES SERVED	MEALS PROVIDED

Number of Schools	4
Total Registered Students	2,243
Total Female Students	1,304
Percentage Female Students	58%
Total Meals Delivered in 2023	320,618
Average Beneficiaries (per month)	1,324
Average Attendance	98.2%
Average Pass Rate (exams)	89.9%
Average BMI	16.23

Bangladesh

Bangladesh is densely populated, with 164 million people in an area the size of England, 20% of whom live in extreme poverty. The capital, Dhaka, is a city of over 22 million, 4 million of whom live in over 5,000 slums known as bustees. Most bustees are unsanitary, poorly serviced, and situated in environmentally hazardous areas.

Programme Overview
Dhaka

In many slums there are no schools at all. In others, there may be schools, but students drop-out to work for basic sustenance. There are high levels of malnutrition, with children being forced into child labour or early marriage for survival.

In Dhaka, our programme focuses on 7 schools situated across five slums. In total, we served 1,735 children, with 52% of them being female.

Our programme delivered 526,000 meals to children in Dhaka. On average, 1,597 children were served daily, with an average attendance rate of 97.2% and an exam pass rate of 98%.

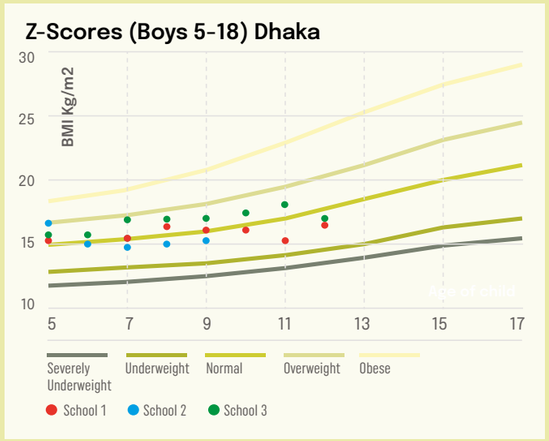
Additionally, the average BMI was 16.26 for boys and 16.07 for girls, indicating a healthy nutritional status among the children.

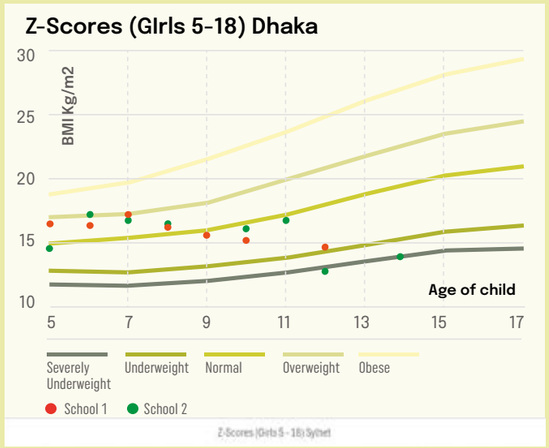
Programme Overview
Dhaka

BMI Analysis

Boys: As shown in the chart, boys across most age groups fall within the healthy BMI range. However, data indicates that some younger boys, particularly 5-year-olds in school three, were recorded as overweight. Additionally, 7- and 9-year-olds in school two are, on average, close to the overweight threshold. We are reviewing these results closely with our team and local partners to ensure that our meal portions and ingredients promote balanced growth, adapting as needed for age-specific nutritional requirements.

Girls: Similarly, most girls fall within the healthy BMI range, though some 5- and 7-year-olds in school two appear closer to the overweight category. We will continue monitoring these trends and collaborating with our partners to maintain balanced meal plans across all schools, ensuring they support healthy growth and development for each age group.





Number of Schools	7
Total Registered Students	1,735
Total Female Students	899
Percentage Female Students	52%
Total Meals Delivered in 2023	485,998
Average Beneficiaries (per month)	1,597
Average Attendance	97.2%
Average Pass Rate (exams)	98.0%
Average BMI (Boys)	16.26
Average BMI (Girls)	16.07

Programme Overview
Sylhet

Sylhet is a large provincial city in Bangladesh and faces similar social and economic challenges as the capital, particularly for poor families living in the slum areas.

In 2021, we extended our school meals programme in Bangladesh from Dhaka to Sylhet. This now includes three schools, and served a total of 390 beneficiaries in 2023, with 61% of these students being female.

During the seasonal period in March, we switched from providing lunch to offering evening meals to better support the needs of the fasting community.

Our programme delivered 108,000 meals to children throughout the year and served an average of 362 children daily. The average attendance rate was an impressive 99.8%, and the exam pass rate among the children was 88.5%.

Additionally, the average BMI was recorded at 15.81 for boys and 15.70 for girls, indicating a healthy nutritional status among the children.

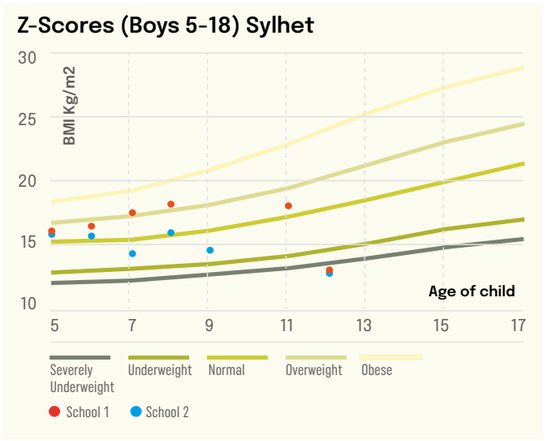
BMI Analysis

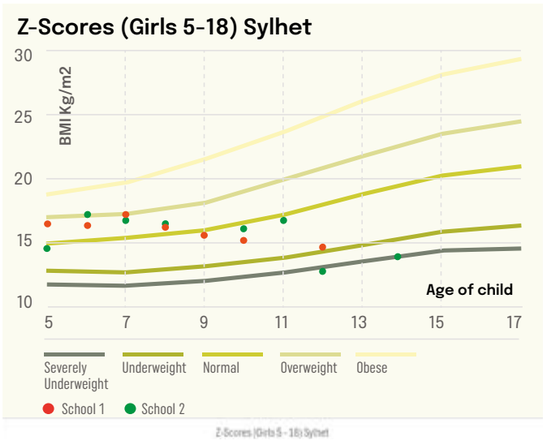
Boys: We identified a trend in the BMI data for boys. The younger boys are generally in the normal to overweight range in Sylhet, whereas the older boys are more frequently underweight, with 12-year-olds identified as severely underweight.

We are working closely with our local delivery partners to investigate this and ensure that the nutritional needs of all age groups are being catered for.

Girls: We also observed the same trend with the girls in Sylhet. While 5- to 7-year-olds are healthy or slightly overweight, 12- to 14-year-olds are underweight or severely underweight.

To address the underweight BMI among the children, we hope to explore various options to increase the nutritional value of our meals. This will involve evaluating and incorporating more nutrient-dense foods to ensure that our meals support healthy growth and development.





Number of Schools	3
Total No. of Registered Students	390
Total No. of Female Students	237
Percentage of Female Students	61%
Total Meals Delivered in 2023	107,896
Average No. Children Served Per Month	362
Average Attendance	99.8%
Average Pass Rate (Exams)	88.5%
Average BMI (Boys)	15.81
Average BMI (Girls)	15.70

Programme Overview
Cox's Bazar

The Rohingya people are primarily from the Rakhine State in Myanmar. They are stateless and heavily persecuted. At least 1.1 million refugees fled to Bangladesh, of which 860,000 remain in the main UN camp at Kutupalong, Cox's Bazar.

Our school meals programme in Cox's Bazar supports schools both inside and outside the camp. Within the camp, we work in four schools. Outside the camp, our programme supports six schools. In total, our programme serves 1,134 children, with 56% of them being female.

In 2023, we successfully delivered 404,000 meals to the children.

During the seasonal period, we switched from providing lunch to serving evening meals to better accommodate the needs of the fasting community.

The average attendance rate was 98.1%, and the exam pass rate was 87.8%. The average BMI recorded was 14.08 for boys and 15.71 for girls.

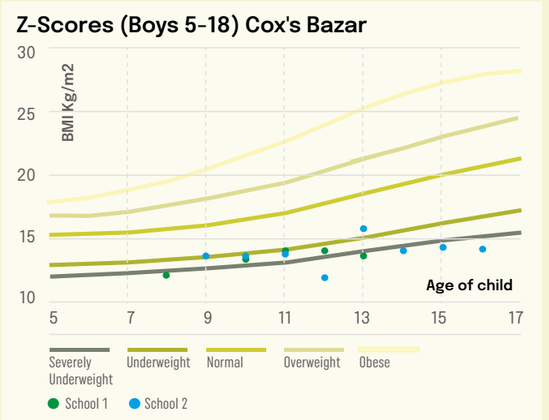
Programme Overview
Cox's Bazar

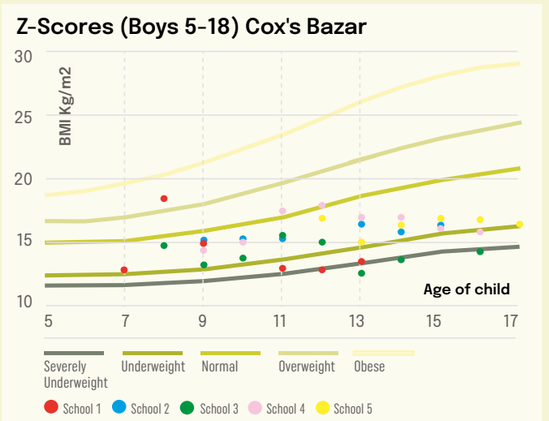
BMI Analysis

Boys: As seen in the chart, the data from Cox's Bazar schools indicates that many of the boys fall into the underweight to severely underweight category. This highlights an area for improvement and presents an opportunity to enhance our programme further.

We are re-evaluating the current rations and exploring the possibility of providing a second meal to better support the nutritional needs of these students, ensuring they receive the full benefits of our programme.

Girls: The situation for girls in Cox's Bazar is encouraging, with most schools falling within the normal range for BMI. However, there is an opportunity to improve conditions in school one and school five, where some children, particularly those over the age of 10, are registering as underweight to severely underweight.

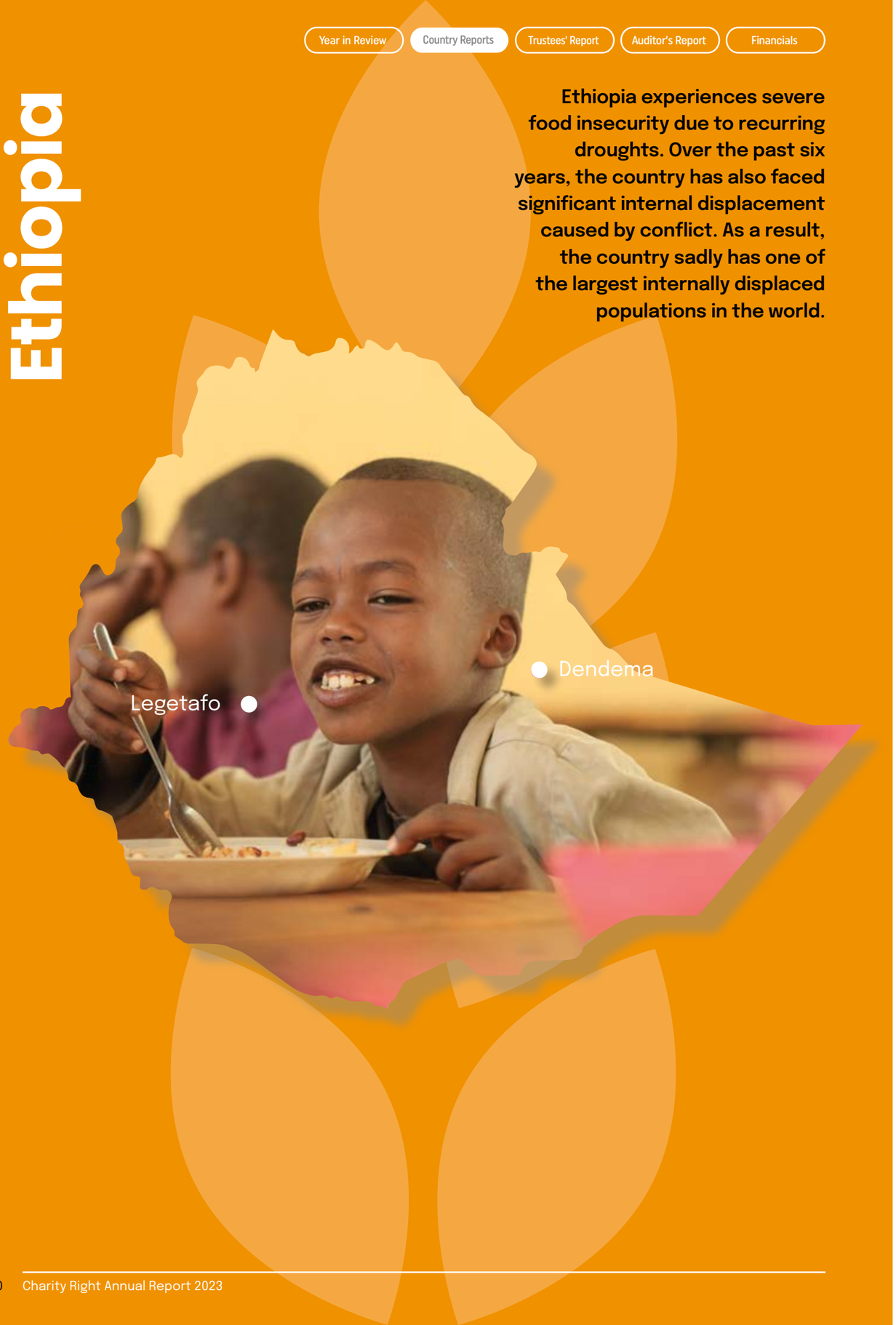




Number of Schools	10
Total Registered Students	1,134
Total Female Students	632
Percentage Female Students	56%
Total Meals Delivered in 2023	404,366
Average Beneficiaries (per month)	1,133
Average Attendance	98.1%
Average Pass Rate (exams)	87.8%
Average BMI (Boys)	14.08
Average BMI (Girls)	15.71

Ethiopia

Ethiopia experiences severe food insecurity due to recurring droughts. Over the past six years, the country has also faced significant internal displacement caused by conflict. As a result, the country sadly has one of the largest internally displaced populations in the world.



Programme Overview
Legetafo

Several camps for Internally Displaced People (IDPs) were established near Addis Ababa for communities displaced from Eastern Ethiopia. These communities are especially vulnerable, as they were forced to flee without any possessions. Many residents lack education, employment, job skills, and local community or social support in the host area. The IDP Camp in Legetafo, on the outskirts of Addis Ababa, houses 680 households, totalling 3,100 IDPs.

Prior to 2021, the camp community received food aid, but this was discontinued in 2020. As a result, they experienced severe food shortages in 2021, leading to many children dropping out of school to work.

Our programme was launched in October 2021 and supports two schools. By 2022, only six children dropped out during the entire academic year. The school and the local education office reported improvements in child health, emotional well-being, and academic performance.

In 2023, we maintained this positive trajectory, improving access to education for the camp's children. The number of beneficiaries increased by 25% in the new academic year, rising from 770 to 968 in October.

During the seasonal period in March, we switched from providing school meals to offering take-home lunch boxes at one school to accommodate the needs of the fasting community. Meanwhile, the second school continued to serve meals on-site. Additionally, we distributed 526 food parcels at one school to help the fasting communities celebrate the festive period.

In 2023, we delivered a total of 154,000 meals, and served an average of 836 children daily, with an average attendance rate of 98.3%. The exam pass rate was 91%, and the average BMI was 15.31 for boys and 16.10 for girls.

836
CHILDREN SERVED DAILY

154k
MEALS PROVIDED

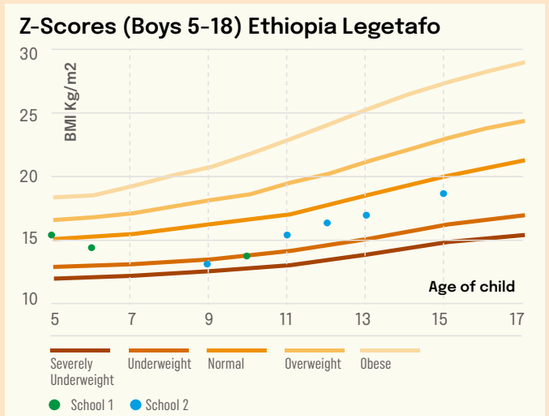
Programme Overview
Legetafo

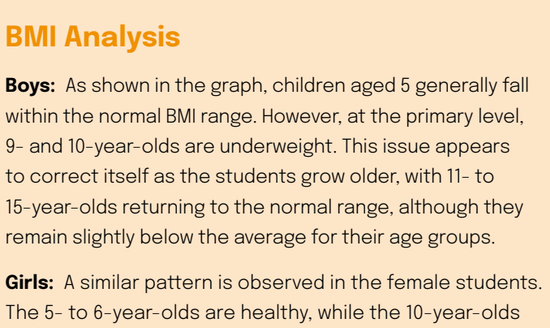
BMI Analysis

Boys: As shown in the graph, children aged 5 generally fall within the normal BMI range. However, at the primary level, 9- and 10-year-olds are underweight. This issue appears to correct itself as the students grow older, with 11- to 15-year-olds returning to the normal range, although they remain slightly below the average for their age groups.

Girls: A similar pattern is observed in the female students. The 5- to 6-year-olds are healthy, while the 10-year-olds are approaching underweight. However, as they reach 11 to 15 years old, they move back toward an average healthy weight.

Number of Schools	2
Total Registered Students	950
Total Female Students	458
Percentage Female Students	48%
Total Meals Delivered in 2023	154,470
Average Beneficiaries (per month)	836
Average Attendance	98.8%
Average Pass Rate (exams)	91.0%
Average BMI (Boys)	15.31
Average BMI (Girls)	16.10





Seasonal Support

18,375 MEALS PROVIDED

525 FOOD PARCELS DELIVERED

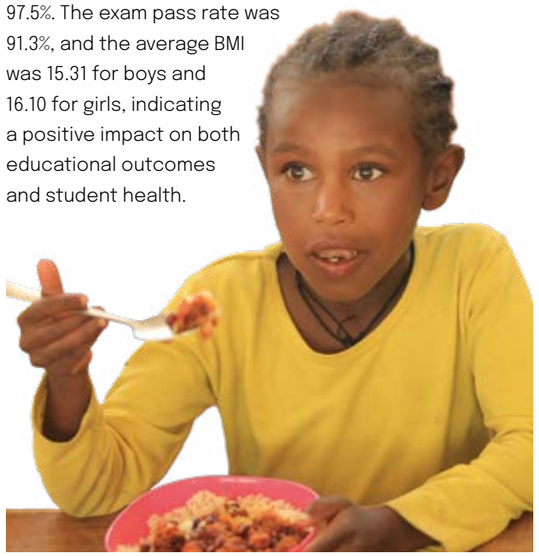
Programme Overview
Dendema

Conflict in the Oromo and Somali regions of Ethiopia resulted in the displacement of approximately 1.1 million people between 2016 and 2018, further compounding the region's challenges. This displacement occurred against the backdrop of a prolonged drought that has persisted for eight years. By the end of 2022, around 24 million people in Ethiopia were affected by this drought, with 11.9 million facing severe food insecurity.

In response to these challenges, we distributed food parcels to 750 families in June 2023. These families were from local displaced and host communities in Dendema, Bablile Woreda.

Our school meals programme launched in July and supported one school with a total of 200 registered students, 35% of whom are female. The launch ceremony, held on 12th July, was attended by local administration, community elders, and state-level education authorities. The event was also featured on regional Somali-language TV. The programme ran smoothly from July until the end of the year. However, there were some dropouts reported in the latter part of the year due to water scarcity, which forced families to migrate in search of water for their animals and themselves.

In 2023, we delivered a total of 52,700 meals to these children. Our programme served an average of 216 beneficiaries daily, with an average attendance rate of 97.5%. The exam pass rate was 91.3%, and the average BMI was 15.31 for boys and 16.10 for girls, indicating a positive impact on both educational outcomes and student health.

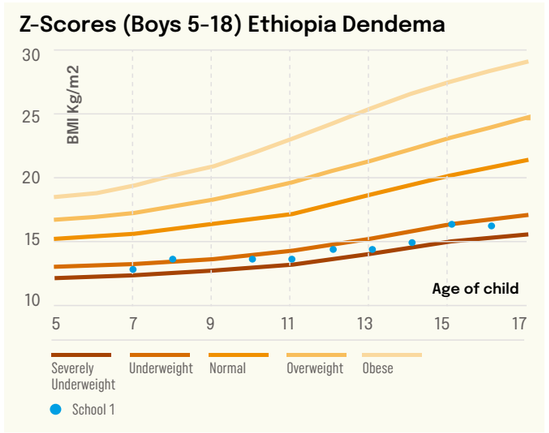


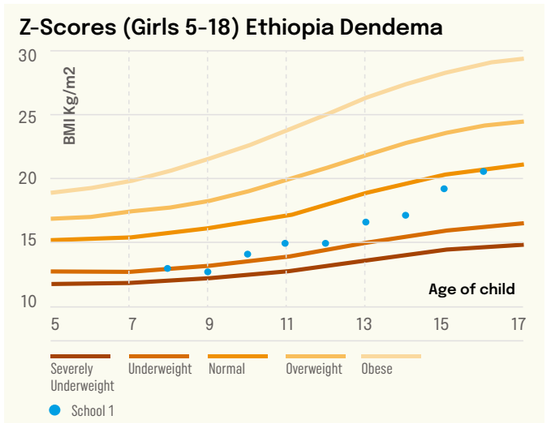
Programme Overview
Dendema

BMI Analysis

Boys: While boys across all age groups are generally underweight, with 9-year-olds showing the greatest need, the BMI levels underscore the vital role our programme plays in improving their health. Currently, we support 202 children. Our goal for 2024 is to continue and expand the programme to cover the entire school, ensuring that all children can benefit from this essential support.

Girls: For the girls, there was a marked improvement in BMI with age. While younger girls aged 9 to 12 were still underweight, there was a notable improvement as they reached 13 to 16 years old, a positive trend not observed in the boys. This encouraging progress highlights the potential impact of continued support and intervention as the girls grow older.





Number of Schools	1
Total Registered Students	202
Total Female Students	71
Percentage Female Students	35%
Total Meals Delivered in 2023	52,726
Average Beneficiaries (per month)	216
Average Attendance	97.5%
Average Pass Rate (exams)	91.3%
Average BMI (Boys)	14.75
Average BMI (Girls)	15.97

Malawi

Malawi is one of the poorest countries in the world, with nearly 50% of its population living in poverty. In some regions, poverty rates are particularly severe, with up to 73% of people affected and 44% living in extreme poverty. Additionally, educational access is limited; almost half of Malawians over 15 have never attended school, and 91% of them have no formal qualifications.

Programme Overview
Malawi

15 SCHOOLS

8,531 REGISTERED STUDENTS

52% FEMALE STUDENTS

Our school meals programme in Malawi focuses on Mangochi District, with an aim to fight food insecurity and malnutrition. The meals provided to the children consist of lukuni phala, a nutritionally fortified porridge made from maize, soy, milk powder, salt, sugar, and enriched with essential micronutrients.

The impact of our programme in Malawi has been significant. Teachers have reported a notable improvement in student behaviour and attendance. Previously, many students were late to class, struggled to focus, and were frequently absent. Now, classrooms are full, with students arriving early to enjoy their school meal.

Our programme initially launched at a pilot scale in three schools in and around Blantyre in 2021 and expanded to six schools by the end of that year. By January 2022, regular attendance had grown to 562 students. By the end of 2023, the programme had reached 1,344 children in seven schools in Blantyre and Mulanje District.

Additionally, in January 2022, we extended our school meals programme to eight schools in Mangochi District, starting with 5,770 students. By 2023, the number of registered students in these schools had increased by 48%, reaching 8,531.

In January and February of 2023, delivery to two schools was impeded due to poor road access during the rainy season. The situation worsened in March due to Cyclone Freddy, which impacted some schools and led to increased absences among affected students.

Despite these challenges, we distributed 10, 262 food parcels to support fasting communities.

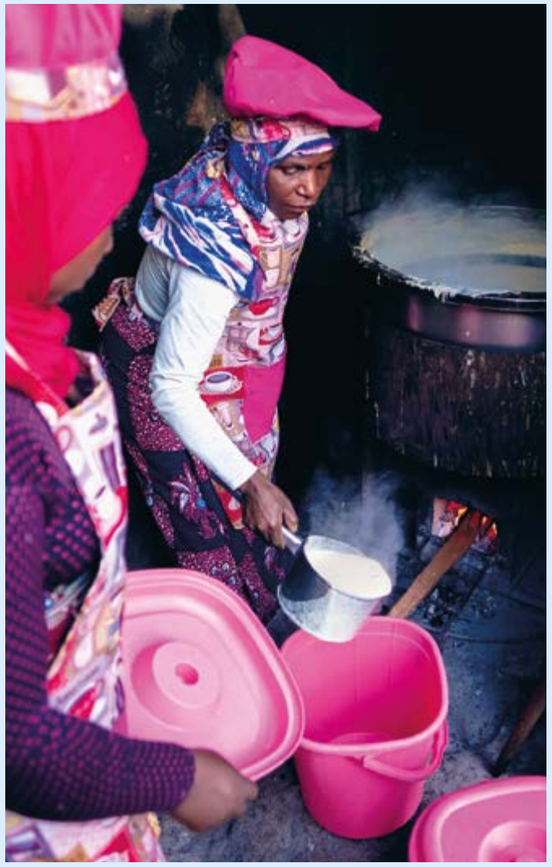
Our programme operated in 15 schools, serving a total of 9,875 registered students, with 52% of them being female. In 2023, we successfully delivered a total of 1,325,082 meals to children in Malawi. Additionally, we served an average of 7,564 beneficiaries daily, with an average attendance rate of 89.1%.

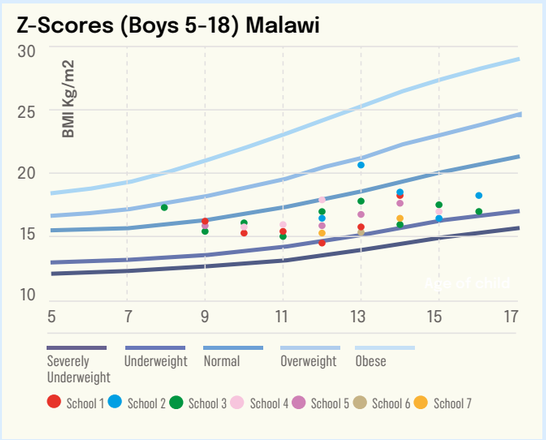
Programme Overview
Malawi

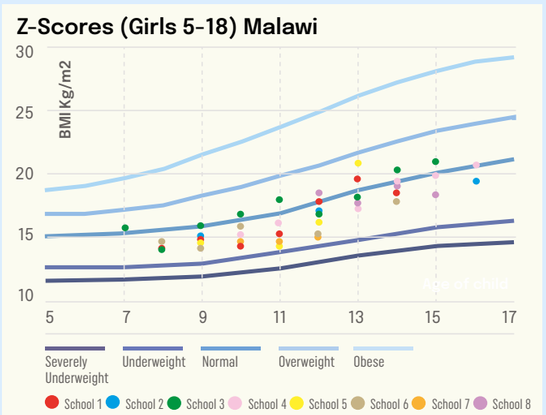
BMI Analysis

Boys: The data indicates that the youngest boys in the programme are all a normal, healthy weight. However, there appears to be a decline in nutritional status between the ages of 9 and 11. From age 12 onwards, the results are more varied, with some schools showing healthy students and others reporting underweight students. There is no consistent pattern across the age groups between different schools.

Girls: With the girls, we observe a similar pattern, with less variation in the younger age groups, who generally tend to be healthy. However, as they reach ages 11 to 13, we see a broader range of BMI values. Interestingly, in the older age groups, the girls seem to become healthier, with 13- to 16- year-olds all falling within the healthy range, and some classes even approaching an overweight status.







Number of Schools	15
Total Registered Students	9,875
Total Female Students	5,109
Percentage Female Students	52%
Total Meals Delivered in 2023	1,325,082
Average Beneficiaries (per month)	7,564
Average Attendance	89.1%
Average Pass Rate (exams)	65.8%
Average BMI Boys	16.82
Average BMI Girls	16.98

Programme Overview
Malawi

Seasonal Support

281k
MEALS PROVIDED

10,262
FOOD PARCELS DELIVERED

9,250 parcels included:
2kg lukuni phala

1,012 food parcels included:
2kg rice, 2kg maize flour

Pakistan

Pakistan is home to natural disasters, a volatile economy and chronic poverty. Over 20% of the population suffer from malnutrition with nearly half of all under-five year olds stunted. An average household spends over half their monthly income on food and struggles to cope with sudden price rises.

Programme Overview
Tharparkar

Tharparkar is a district in the Sindh province, with a population of 1.6 million people spread across 2,400 villages. The district has a literacy rate of less than 20%, the lowest in Pakistan, and most families live below the poverty line, lacking access to basic health facilities and clean water. Malnutrition is widespread, and the region is prone to frequent droughts. In 2019, 798 schools in Tharparkar were reported as obsolete, leaving most children without access to education. Many children are not registered in school, and those who are often do not attend as they work for basic survival and live far from the schools.

In response to these challenges, our school meals programme in Tharparkar was launched in 2017 with an initial enrolment of 664 students, primarily from extremely poor families with no previous access to education. By 2023, the programme had expanded to support ten schools, with a total of 3,318 registered students, 24% of whom were female.

We also distributed food parcels to fasting communities to ensure they had the support they needed during this period. In September, we paused our programme due to operational constraints but are preparing to resume with strengthened efforts in the coming year.

In 2023, we delivered a total of 202,800 meals to children across the ten schools. On average, 836 children were served daily, with an attendance rate of 57.1%. The average BMI was 16.57 for boys and 16.51 for girls.

Seasonal Support

1,400
FOOD PARCELS DELIVERED

39k
MEALS PROVIDED

Each parcel included:
- 27 x 0.2l milk cartons
- 1kg lentils

Number of Schools	10
Total Registered Students	3,318
Total Female Students	797
Percentage Female Students	24%
Total Meals Delivered in 2023	202,840
Average Beneficiaries (per month)	836
Average Attendance	57.1%
Average BMI Boys	16.57
Average BMI Girls	16.51

Programme Overview
Karachi

Slum areas, known as katchi abadis, are a common feature in Pakistan's rapidly expanding cities. In Karachi alone, 362 katchi abadis house 40% of the population, equating to over 8 million people.

Children in these areas often suffer from poor nutrition and lack access to quality education, with some being forced into child labour at a young age to support their families.

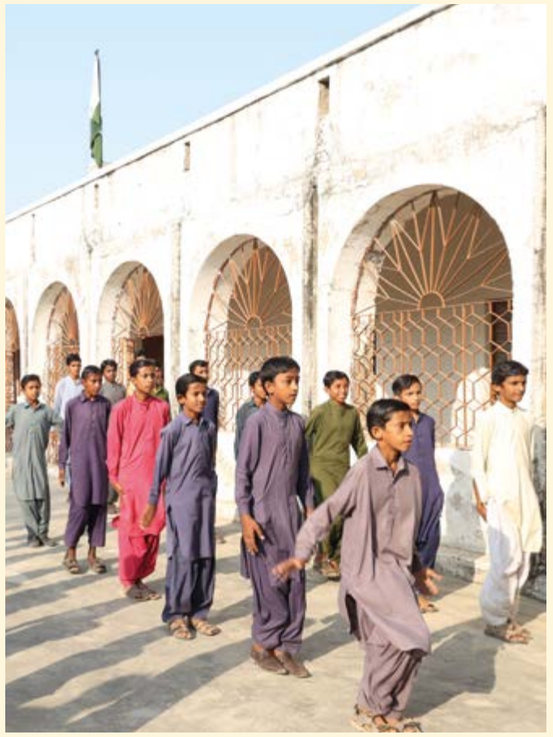
To help address the situation, we partnered with the Al-Furqan Welfare Organisation (AFWO) in 2021 to launch our school meals programme in Karachi. AFWO operates a network of high-quality schools in the slums of Karachi, providing free or nominal-cost education to uplift the socio-economic and moral status of the underprivileged. Our programme supports AFWO schools by providing daily meals to ensure children receive nutrition in a safe and nurturing environment.

In 2023, we provided 64,574 meals to children across five schools and served 799 registered students (54% female). We also distributed food parcels to fasting communities, ensuring they had the necessary support during this period.

5
SCHOOLS

64.5k
MEALS PROVIDED

52%
FEMALE STUDENTS



Programme Overview
Karachi

In 2023, the programme had a significant impact, serving an average of 749 beneficiaries daily, with an average attendance rate of 89.2%. The average BMI was 17.74 for boys and 16.41 for girls, indicating the positive effect of the programme on the students' health and well-being.

While our programme resumed with the new academic year in August, it was paused in September due to operational constraints and remained on hold through the end of the year. Recognising the importance of providing regular meals to children in Pakistan, we are actively working to re-launch our programme in the coming year.

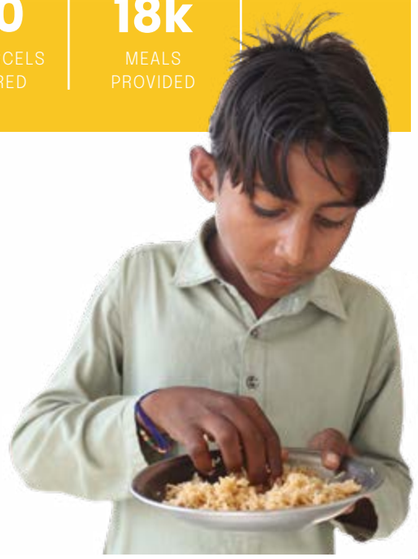
Number of Schools	5
Total Registered Students	799
Total Female Students	435
Percentage Female Students	54%
Total Meals Delivered in 2023	64,574
Average Beneficiaries (per month)	749
Average Attendance	89.2%
Average BMI Boys	17.74
Average BMI Girls	16.41

Seasonal Support

730
FOOD PARCELS DELIVERED

18k
MEALS PROVIDED

Each parcel included:
- 27 x 0.2l milk cartons
- 1kg lentils



Sudan

The humanitarian situation in Sudan had already been in decline before the civil war. The situation worsened significantly in April 2023 when the conflict escalated. The ongoing war has killed hundreds of thousands, displaced millions, destroyed much of the capital city, and sadly decimated what remained of the economy.

Programme Overview
Sudan

At the beginning of the year, our programme was fully operational, providing one daily meal to 2,086 non-boarding children at the schools and three meals a day to 1,035 boarding children. However, to accommodate fasting communities, we adjusted our meal schedule for the boarding students, switching from three meals a day to an evening meal and a morning meal. For the children who were not boarding and took their meals home, we distributed food parcels, with a total of 2,100 parcels being provided.

The situation took a dramatic turn in April when the civil war broke out in Sudan. This conflict caused significant delays in the delivery of food items to the schools, making it increasingly difficult to provide meals. The conflict also led to schools closing early for the summer in June, further disrupting our operations.

Due to the escalating challenges to manage the programme amid the ongoing civil war, we made the difficult decision to pause the programme in September.

Despite these difficulties, in 2023, our programme served an average of 2,622 beneficiaries daily. We supported 13 schools, with a total of 4,508 registered students, including 1,241 female students, which made up 28% of the student population. Additionally, over the course of the year, we successfully delivered a total of 453,314 meals to the children.

Programme Overview
Sudan

13 SCHOOLS

453k MEALS PROVIDED

4,508 REGISTERED STUDENTS

Number of Schools	13
Total Registered Students	4,508
Total Female Students	1,241
Percentage Female Students	28%
Total Meals Delivered in 2023	453,314
Average Beneficiaries (per month)	2,622

Turkey

Since 2017, over 3 million Uyghurs have been forcibly detained in re-education camps. In these camps, they endure severe human rights violations. Thousands of Uyghurs have fled this persecution, seeking asylum in Turkey, where around 50,000 now reside. Among them are hundreds of children whose parents have disappeared.

Programme Overview
Turkey

The Uyghur community in Turkey has established boarding centres where children are accommodated while attending local schools. In these centres, they also receive after-school education in Uyghur language, cultural studies, and other subjects. Many of these children have been traumatised by their experiences and the ongoing separation from their families. However, the schools provide a safe space for them to grow and build new lives and futures.

In 2022, we launched our programme in two schools in Istanbul, and in July 2023, a third school in Kayseri was added.

In 2023, we supported three schools with a total of 393 registered students, 60% of whom were female. Throughout the year, we delivered 96,000 meals to the children.

Additionally, we served an average of 371 children daily, with an average attendance rate of 83.2%. The average BMI was 16.91 for boys and 18.16 for girls, reflecting the programme's positive impact on the children's health and well-being.

3
SCHOOLS

96k
MEALS PROVIDED

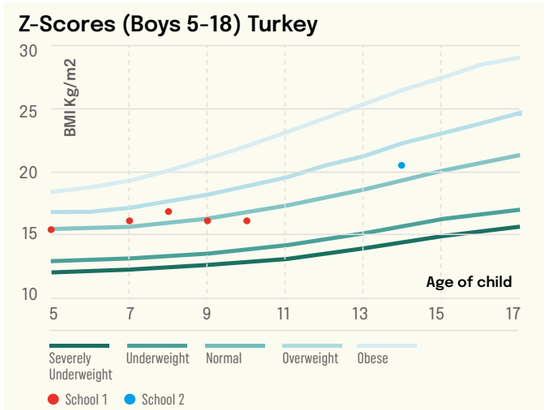
393
REGISTERED STUDENTS

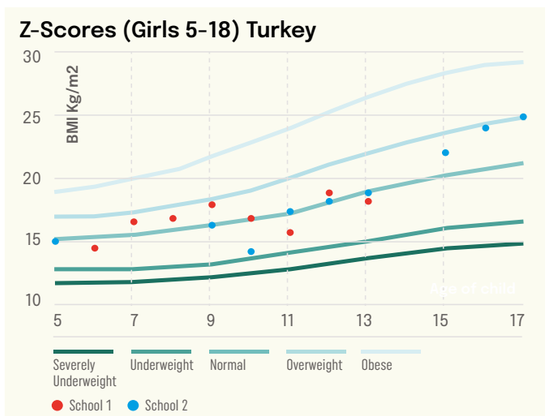
Programme Overview
Turkey

BMI Analysis

Boys: As shown in the graph below, the data reflects a consistently healthy BMI range for boys across all age groups.

Girls: The data for girls shows a generally healthy BMI across most age groups, though there are some variations. While some girls are nearing the overweight range, most are within the healthy range. Notably, 10-year-olds in Kayseri are close to being underweight, while 17-year-olds in Istanbul are slightly above the healthy range. These variations highlight the importance of ongoing monitoring and suggest that a larger sample size might provide even more accurate insights.





Number of Schools	3
Total Registered Students	393
Total Female Students	234
Percentage Female Students	60%
Total Meals Delivered in 2023	143,416
Average Beneficiaries (per month)	371
Average Attendance	83.2%
Average BMI Boys	16.91
Average BMI Girls	18.16

Palestine

Beginning in October 2023, the conflict in Gaza led to significant destruction of civilian infrastructure across the Gaza Strip. Additionally, restrictions were imposed on the entry of food, water, and electricity. This resulted in a severe humanitarian crisis, with widespread internal displacement within Gaza and a critical level of food insecurity and malnutrition.

Programme Overview
Palestine

In response to this crisis, we initiated emergency relief activities in Gaza in November 2023, distributing 600 family food parcels and 9,000 cooked meals throughout November and December.

Our programme in Gaza provided critical support to families affected by the conflict. As part of our emergency relief efforts, we distributed 600 family food parcels to those in need. Additionally, we delivered 9,000 cooked meals, consisting of rice and chicken, to further support the community.

Throughout 2023, our efforts successfully reached a total of 12,000 beneficiaries, with a combined total of 18,000 meals being distributed. This initiative played a crucial role in addressing the immediate food insecurity faced by the displaced population in Gaza.

12k
BENEFICIARIES SERVED

18k
MEALS PROVIDED

Yemen

Yemen has experienced one of the world's most severe humanitarian crises in recent years, with around 21 million people in need of humanitarian assistance in 2022, including more than 11 million children.

Programme Overview
Taiz

Almost a decade of conflict has caused the deaths or injuries of tens of thousands and has left the population in a state of deep vulnerability. In 2021 alone, an estimated 160,000 people were displaced.

In response to these challenges, our programme in Yemen launched in 2021, providing school meals to over 3,200 children across three schools in Taiz, Yemen's third-largest city. Taiz is home to approximately 430,000 IDPs, as well as 460,000 vulnerable host community members, most of whom rely on humanitarian assistance. Due to the high demand for our programme from surrounding communities, the number of beneficiaries quickly increased to over 5,400 in the same year.

In 2023, we successfully delivered 300,000 meals to children across the three schools, serving 5,400 registered students, 87% of whom were female. Our programme had a significant impact, serving an average of 5,517 children daily, with an impressive average attendance rate of 98.9%.

3
SCHOOLS

300k
MEALS PROVIDED

5,100
REGISTERED STUDENTS

Despite some interruptions in January and February due to the ongoing conflict in Taiz, we continued to operate during these months. Full operations resumed in March but concluded on the 19th when the schools closed at the end of the academic year. Although the schools were scheduled to reopen in August, we made the difficult decision to pause our programme in Yemen due to heightened challenges, including safety concerns and logistical barriers that impacted our ability to operate effectively. As a result, the programme did not resume for the new academic year.

Despite these challenges, our work in Yemen highlights the vital role school meals play in supporting vulnerable populations. We remain committed to resuming and expanding our efforts there in the future.

Programme Overview
Taiz

Number of Schools	3
Total Registered Students	5,159
Total Female Students	4,512
Percentage Female Students	87%
Total Meals Delivered in 2023	300,196
Average Beneficiaries (per month)	5,517
Average Attendance	98.9%

TRUSTEES' REPORT

Trustees' Report

Year ended 31 December 2023

Financial Review

In 2023, the Charity's total income for the year was £2.89m (2022: £2.75m) representing a 5% increase on last year.

- Donations and legacies: The total donations, excluding Gift Aid, received during the year were £2.72m (2022: £2.52m) representing an increase in donations from the prior year. Despite the challenging backdrop of the cost-of-living crisis and the intense pressure for donor attention amid global events like the Gaza crisis, we have seen a modest but encouraging increase in donations this year. This growth highlights the trust and support that our community continues to place in Charity Right, a testament to the meaningful and lasting impact of our work. Moving forward, we will remain focused on building on this momentum and further strengthening our connection with supporters to continue making a difference where it is most needed.
- Charitable expenditure: these include cost of fundraising activities, operations, and welfare aid. Overall, the expenditure decreased by 9% to £3.05m (2022: £3.42m), driven by the temporary pause in our work in some of the countries in which we operate.
- During 2023 funds were invested into a number of transformational projects, including the purchase and implementation of a new CRM system, and the recruitment of a mixture of both temporary and full-time staff in order to support the expansion of a number of the Charity's ongoing activities.

Reserves Policy

Charity Right has a long-term approach to food poverty. The Board has determined that a minimum of 3 months' operational expenditure be maintained as reserves. The Board reviews the reserves policy annually.

At the year end, Charity Right funds amount to £0.57m (2022:£0.73m), with restricted funds totalling £42k (2022:67k).

The year-end reduction in reserves was a temporary consequence of optimising cashflow within the Charity, but still satisfied the 3 months' operational expenditure cover reserves requirement.

Trustees' Responsibilities

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the Charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 30th October 2024 and signed on behalf of the Board of Trustees by:

Fraz Butt
Chair of Board of Trustees

AUDITOR'S REPORT

Auditor's Report

Year ended 31 December 2023

Opinion

We have audited the financial statements of Charity Right (the 'Charity') for the year ended 31 December 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2023 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

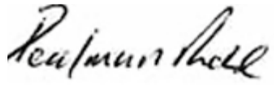
As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

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



Mohammad Jilani
(Senior Statutory Auditor)

For and on behalf of
Pearlman Rose
Chartered Accountants & Statutory Auditors
Jack Dash House, 2 Lawn House Close,
London E14 9YQ

30th October 2024

FINANCIAL STATEMENTS

Statement of Financial Activities

Year ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments					
Donations and legacies	**5**	1,913,195	981,151	2,894,346	2,749,283
Other trading activities	**6**	-	-	-	257
Total income		1,913,195	981,151	2,894,346	2,749,540
Expenditure					
Cost of other trading activities	**7**	-	-	-	14,212
Expenditure on charitable activities	**8**	2,052,020	1,005,285	3,057,305	3,407,033
Total expenditure		2,052,020	1,005,285	3,057,305	3,421,245
Net (expenditure)/income and net movement in funds		(138,825)	(24,134)	(162,959)	(671,705)
Reconciliation of funds					
Total funds brought forward	**17**	664,950	66,579	731,529	1,403,234
Total funds carried forward	**17**	526,125	42,445	568,570	731,529

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 57 to 65 form part of these financial statements.

Statement of Financial Position

Year ended 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	**14**	45,562	55,120
Current assets			
Debtors	**15**	64,405	330,111
Cash at bank and in hand		465,723	369,788
		530,128	699,899
Creditors: amounts falling due within one year	**16**	(7,120)	(23,490)
Net current assets		523,008	676,409
Net assets		568,570	731,529
Funds of the Charity			
Restricted funds	**17**	42,445	66,579
Unrestricted funds	**17**	526,125	664,950
Total Charity funds	**17**	568,570	731,529

These financial statements were approved by the board of trustees and authorised for issue on 30th October 2024, and are signed on behalf of the board by:

Fraz Butt
Trustee

The notes on pages 57 to 65 form part of these financial statements.

Statement of Cash Flows

Year ended 31 December 2023

	2023 £	2022 £
Cash flows from operating activities		
Net (expenditure)/income	(162,959)	(671,705)
Adjustments for:		
Depreciation of tangible fixed assets	24,543	17,909
Accrued income	22,820	272,378
Changes in:		
Trade and other debtors	236,137	(327,418)
Trade and other creditors	(9,621)	9,347
Cash generated from operations	110,920	(699,489)
Net cash from /(used in) operating activities	110,920	(699,489)
Cash flows from investing activities		
Purchase of tangible assets	(14,985)	(37,596)
Proceeds from disposal of investments	-	279,356
Net cash from/(used in) investing activities	(14,985)	241,760
Net decrease in cash and cash equivalents	95,935	(457,729)
Cash and cash equivalents at beginning of year	369,788	827,517
Cash and cash equivalents at end of year	465,723	369,788

The notes on pages 57 to 65 form part of these financial statements.

Notes to the Financial Statements

Year ended 31 December 2023

1 General information

The Charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 203 Westgate, Bradford, BD1 3AD.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3 Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the Charity's ability to continue as a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the Charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

These include funds raised at awareness events, specifically designed to support the Charity's operational running costs.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the Charity; it is probable that the economic benefits associated with the transaction will flow to the Charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from regular giving and donations which have not been triggered by a specific call to action, is treated as voluntary donations and is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from fundraising appeals and events is classified as donations from charitable activities and is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.
- rental income generated from the donated long leasehold property, is treated as unrestricted income and used to further any of the Charity's purposes at the discretion of the trustees. This is classified as income from other trading activities.

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3 Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- costs of other trading activities includes the costs related to the management of the rental property.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment 25% – reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the Charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the Charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Investment properties are initially measured at cost and, with some exceptions may be subsequently measured using a cost model or fair value model, with changes in the fair value under the fair value model being recognised in profit or loss.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Charity Right is a company limited by guarantee and accordingly does not have a share capital.

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

5. Donations and legacies

	Unrestricted funds	Restricted funds	**Total funds 2023**
	£	£	£
Voluntary donations	1,740,972	–	1,740,972
Zakat	–	981,151	981,151
Gift Aid	172,223	–	172,223
Other income	–	–	–
	1,913,195	981,151	2,894,346

	Unrestricted funds	Restricted funds	**Total funds 2022**
	£	£	£
Voluntary donations	1,643,616	–	1,643,616
Zakat / Qurbani	–	878,034	878,034
Gift Aid	217,675	–	217,675
Other income	–	9,958	9,958
	1,861,291	887,992	2,749,283

Other income includes donations received from selected donors through awareness events to generate funds to be specifically used for the operating costs of the Charity.

6. Other trading activities

	Unrestricted funds	**Total funds 2023**	Unrestricted funds	Total funds 2022
	£	£	£	£
Rental income	–	–	257	257

Rental income relates to the rent received from the long leasehold property, which was sold last year.

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

7. Costs of other trading activities

	Unrestricted funds	**Total funds 2023**	Unrestricted funds	Total funds 2022
	£	£	£	£
Rental costs	–	–	14,212	14,212

Rental costs relate to the long leasehold property, which was sold last year.

8. Expenditure on charitable activities by fund type

	Unrestricted funds	Restricted funds	**Total funds 2023**	**Total funds 2022**
	£	£	£	£
Fundraising activity	303,551	–	303,551	309,020
Welfare food distribution - Afghanistan	71,389	132,868	204,257	283,488
Welfare food distribution - Sudan	54,398	101,244	155,642	289,150
Welfare food distribution - Bangladesh	126,523	235,481	362,004	419,109
Welfare food distribution - Pakistan	29,934	44,902	74,836	320,169
Welfare food distribution - Turkey	43,404	80,783	124,187	169,654
Welfare food distribution - Yemen	76,917	143,156	220,073	344,113
Welfare food distribution - Ethiopia	17,919	101,542	119,461	149,443
Welfare food distribution - Malawi	22,739	90,955	113,694	190,157
Welfare food distribution - Other	24,926	46,391	71,317	3,755
Welfare food distribution - Palestine	15,024	27,963	42,987	–
Support costs	1,265,296	–	1,265,296	928,975
	2,052,020	1,005,285	3,057,305	3,407,033

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total funds 2022
	£	£	£	£
Fundraising activity	303,551	214,330	517,881	424,613
Welfare food distribution - Afghanistan	204,257	144,221	348,478	389,534
Welfare food distribution - Bangladesh	362,004	255,603	617,607	575,860
Welfare food distribution - Pakistan	74,836	52,840	127,676	439,934
Welfare food distribution - Sudan	155,642	109,895	265,537	397,328
Welfare food distribution - Yemen	220,073	155,388	375,461	472,870
Welfare food distribution - Turkey	124,187	87,686	211,873	233,152
Welfare food distribution - Ethiopia	119,461	84,349	203,810	205,341
Welfare food distribution - Malawi	113,694	80,277	193,971	261,256
Welfare food distribution - Other	71,317	50,355	121,672	-
Welfare food distribution - Palestine	42,987	30,352	73,339	-
Support costs governance	-	-	-	7,145
	1,792,009	1,265,296	3,057,305	3,407,033

10. Analysis of support costs

	Charitable activities	Total 2023	Total 2022
	£	£	£
Staff costs	553,421	553,421	406,375
Premises	3,847	3,847	8,155
Communications and IT	147,915	147,915	170,981
General office	45,202	45,202	13,460
Human resources	31,528	31,528	19,930
Finance costs	121,768	121,768	31,171
Governance costs	54,713	54,713	33,846
Marketing	298,479	298,479	240,563
Travel	8,423	8,423	4,494
	1,265,296	1,265,296	928,975

Gift Aid of £172,223 has been used to partially cover support costs.

Finance costs includes card payment processing fees and bank charges.

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

11. Auditors remuneration

	2023	2022
	£	£
Fees payable for the audit of the financial statements	7,200	6,750

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	492,545	361,674
Social security costs	60,876	44,701
	553,421	406,375

The average head count of employees during the year was 14 (2022:10). The average number of full time equivalent employees during the year is analysed as follows:

	2023	2022
Number of staff - Fundraising and marketing	10	3
Number of staff - Management and support functions	4	7
	14	10

No employees received employee benefits of more than £60,000 during the year (2022: Nil).

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the Charity or a related entity were received by the trustees.

14. Tangible fixed assets

Fixtures, Fittings & Equipment

	2023 £	2022 £
Cost		
At Beginning of Year	82,128	44,532
Additions	14,985	37,596
At End of Year	97,113	82,128
Depreciation		
At Beginning of Year	27,008	9,099
Charge for the Year	24,543	17,909
At End of Year	51,551	27,008
Carrying Amount		
At Beginning of Year	55,120	35,433
At End of Year	45,562	55,120

15. Debtors

	2023 £	2022 £
Prepayments and accrued income	64,405	330,111

Donations which have been made but not yet received at the year-end (due to timing differences), are treated as accrued income relating to the reporting period. The total accrued income for 2023 is £29,570 (2022: £272,378).

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

16. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	4,368	16,740
Accruals and deferred income	2,752	6,750
	7,120	23,490

17. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
General funds	664,950	1,913,195	(2,052,020)	526,125

	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
General funds	1,187,694	1,861,548	(2,384,292)	664,950

Restricted funds

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
Restricted funds	66,579	981,151	(1,005,285)	42,445

	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
Restricted funds	215,540	887,992	(1,036,953)	66,579

WE
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HUNGER

CHARITY RIGHT

charityright.org.uk

@charityrightuk

CHARITY RIGHT

England & Wales - Charity number 1163944

Accounts

CHARITY RIGHT

ANNUAL REPORT 2022

Annual Report and Financial Statements

For the year ending 31 December 2022

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Charity Details

Registered charity name:
Charity Right (the "Charity")
Charity registration number: 1163944
Company registration number: 09807927
Registered office:
203 Westgate, Bradford, BD1 3AD
The trustees:
Fraz Butt
Azhar Khan
Akhter Raouf (appointed 16 January 2023)
Rahma Javed (resigned 16 January 2023)
Auditor:
Pearlman Rose, Chartered Accountants & Statutory Auditors, 39-40 Skylines Village, Limeharbour, London E14 9TS
Bankers:
Al Rayan Bank
Natwest Bank

CHARITY RIGHT

Chair of Trustees' Message

After a turbulent couple of years through the pandemic, and whilst the difficulties associated with that period reduced, we witnessed the start of a new challenge. As the cost of living crisis continues to grow, we face fresh obstacles in our attempts to raise funds and overcome poverty across the world.

Although times are difficult for charities, we at Charity Right remain resilient, learning from our very own beneficiaries about how to stay strong and get creative no matter the odds. Our supporters know the incredible effect we have on children's lives across the world and have stepped up to overcome these new challenges. All our donors, sponsors, fundraisers, volunteers and well-wishers alike have continued to go from strength to strength as we take these difficulties in our stride.

> We used 2022 as an opportunity to further develop our expertise of distributing school meals to disadvantaged children across the world. This focus allowed us to expand into three countries (Afghanistan, Yemen and to Uyghur refugees in Turkey) and deliver a total of almost five million school meals across 8 countries.

An example of this was our work in Yemen. When our three Yemeni schools broke up for summer, we supported 3,159 pupils. When they came back for the new term, we found ourselves supporting 5,571 pupils. This 76% increase in enrolment in just eight weeks shows the power of school meals, and this accomplishment was even featured on Yemeni national television.

2022's focus on shool meals also saw the launch of Health, Hifz & Happiness. This programme allows donors to sponsor a Hifz student as they learn the Qur'an, giving them a safe space to live, as well as an education that lets them turn their lives around. We have seen terrific success in sponsoring pupils across our schools in Sudan, Bangladesh, Ethiopia and Turkey, and we look forward to seeing this programme continue to grow from strength to strength.

Meanwhile, our fundraisers have worked hard throughout 2022 to help beneficiaries across the eight countries we serve. Our in-house fundraising community, Team365, has performed brilliantly; in Ramadan alone, they raised an incredible £773,760. This team of fundraisers continues to be a remarkable force for good as they employ ingenious methods of finding new donors and making them feel like a part of the Charity Right family.

After a successful year in 2022, we have high hopes for the following year. With Asim Lone stepping up as the new CEO, we have exciting plans to grow the Charity while still keeping true to our core values. We enter the start of the Charity's next chapter, welcoming technological innovation with open arms.

With this new digital vision, we hope to reach a wider audience and even more donors, allowing us to make an even stronger impact in the world and give even more children the opportunities they deserve.

Fraz Butt, Chair of the Board of Trustees

CHARITY RIGHT

TRANSFORMING LIVES WITH THE POWER OF FOOD

Established in 2016, Charity Right's vision is to see a world in which hunger is no longer a barrier that prevents children from reaching their full potential.

Structure, Governance and Management

The board of trustees draws upon the significant professional experiences of its members as the Charity endeavours to achieve sustainable growth and notable impact. We aim to ensure the critical functions of the organisation have access to expertise from a non-executive level.

The board is currently seeking to add additional trustees to provide further support for the executive team.

The governance of the Charity is supported through quarterly board meetings and an annual all team away day. The board meetings ensure that all fiduciary responsibilities are completed but also genuine support is given to the delivery of the business plan agreed with the executive team. The annual away day which follows the Ramadan season is one which allows new ideas to be explored and a genuine review of performance and goals to take place.

Fraz Butt

Azhar Khan

Akhter Raouf

About Charity Right

We are an international charity which provides regular school meals to children in some of the most neglected parts of the world. We aim to empower, inspire and initiate social change and empowerment for those with a will to work for a better future.

Objectives and Activities

We have a number of clear undertakings at the heart of our work:

a) Providing food supplies, items, grants and services to individuals in need and other groups or organisations that are working to prevent and relieve hunger and poverty.

b) Investing in monitoring and evaluation of our programmes to ensure that we are actually delivering what we are raising money for. We do not simply run campaigns, and launch initiatives based on what the media is showing to be a tragedy, rather we make calculated efforts to deliver food assistance in a manner which allows optimal value to be achieved. The investment required to achieve this is reflected in our cost base.

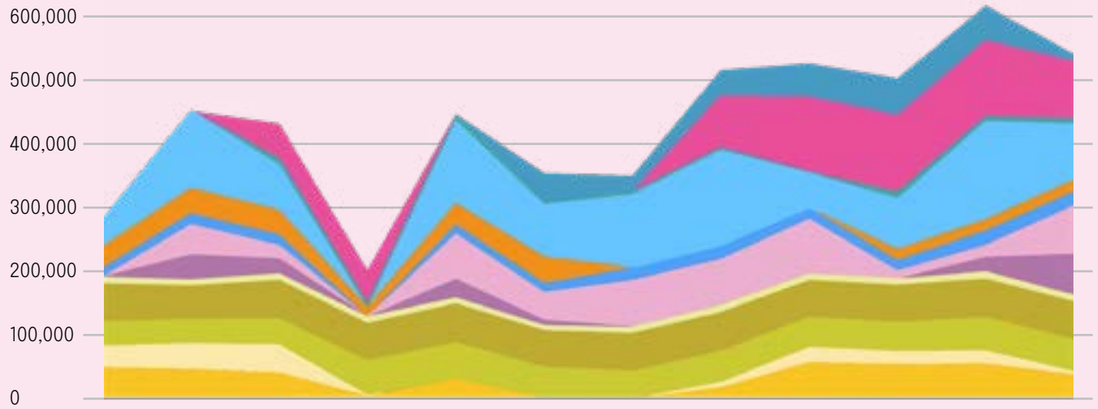
c) Aiming for a higher customer service standard in the delivery of your aid. We do not buy food and invite the vulnerable to come and collect to ensure the photo opportunity. Rather we employ dedicated case workers who monitor the life circumstances of beneficiaries and deliver food assistance in a dignified and honourable way.

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the Charity for the year ended 31 December 2022.

THE YEAR IN REVIEW

TOTAL SCHOOL MEALS DELIVERY in 2022

In total, we delivered just under five million school meals to thirteen programmes across eight different countries.

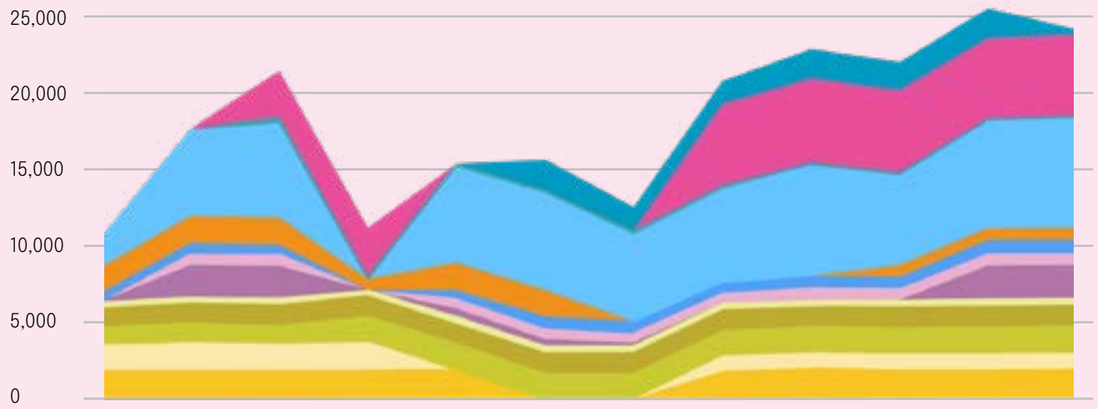


- Pakistan Thar
- Pakistan Karachi
- Bangladesh Dhaka
- Bangladesh Cox
- Bangladesh Sylhet
- Sudan Schools
- Sudan Madrassahs
- Malawi Madrassahs
- Ethiopia Schools
- Malawi Schools
- Turkey Schools
- Yemen Schools
- Afghanistan Schools

The number of meals delivered across our supported programmes increased over the year, despite a number of challenges:

1) The coup in Sudan and subsequent imposition of sanctions disrupting programme delivery at the end of the year.
2) Inflation and a weak pound putting pressure on our budget capacity.
3) Issues raised by our field partner on administrational conduct in some of our schools in Ethiopia, leading to a temporary scale-down there.
4) Issues raised by our field partner on the level of need in some of our schools in Karachi, Pakistan, leading to a temporary scale-down there.

BENEFICIARIES SERVED in 2022



- Pakistan Thar
- Pakistan Karachi
- Bangladesh Dhaka
- Bangladesh Cox
- Bangladesh Sylhet
- Sudan Schools
- Sudan Madrassahs
- Malawi Madrassahs
- Ethiopia Schools
- Malawi Schools
- Turkey Schools
- Yemen Schools
- Afghanistan Schools

In order to accurately reflect the number of students benefiting from our school meals, we use average attendance figures (rather than registration) to assess the number of beneficiaries of each programme during any one month. Just as with the total meals delivered, we can see from the chart that there has been an overall growth in the number of children attending our schools over the course of 2022. We started the year at just over 10,000 beneficiaries, pushing above 20,000 in August and going over 25,000 for the first time in November.

GIRLS' EDUCATION

An important theme in our work is supporting girls' education. This is because educated girls become educated mothers in the future and raise a more educated generation of children to whom they impart their knowledge.

Overall, in 2022 we delivered consistent meals to over 14,745 female students, amounting to 57% of our total school meals programme beneficiaries. That is an increase from 2021 when 34% of our students were female.

Country	Total Students	Female Students	% Female Students
Yemen	5,400	4,670	86%
Malawi	8,296	4,632	56%
Ethiopia	761	413	54%
Bangladesh	3,526	1,878	53%
Turkey	192	96	50%
Afghanistan	1,909	849	44%
Sudan	2,854	1,090	38%
Pakistan	3,112	1,126	36%
Total	26,050	14,754	57%

COUNTRY REPORTS

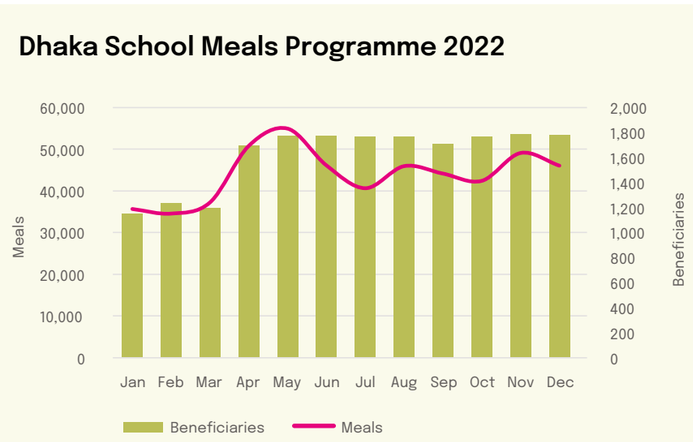
BANGLADESH

Bangladesh is densely populated, with 164 million people in an area the size of England, 20% of whom live in extreme poverty. The capital, Dhaka, is a massive city of over 22 million, four million of whom live in over five thousand slums (known locally as 'bustees'). Most bustees are unsanitary, poorly serviced and situated in environmentally hazardous areas. Ill health is endemic and devastating for the lives of the urban poor.

DHAKA
School Meals Programme

Consistent access to food is a major challenge for children in all these areas. In many slums, there are no schools at all. Although there may be schools in others, hunger prevents concentration in class, resulting in failure and dropout. There are high levels of malnutrition among this target group, and children are often forced into child labour or early marriage for mere survival.

Charity Right's programme in Dhaka currently serves five academic schools run by charitable partner foundations in the slum areas, enabling access to education for over a thousand children. It also supports two Hifz boarding madrassahs. In 2022, the programme grew considerably from around 1,150 beneficiaries at the start of the year to 1,780 by year end. This increase was due to new students enrolling in these schools to benefit from the meals programme.



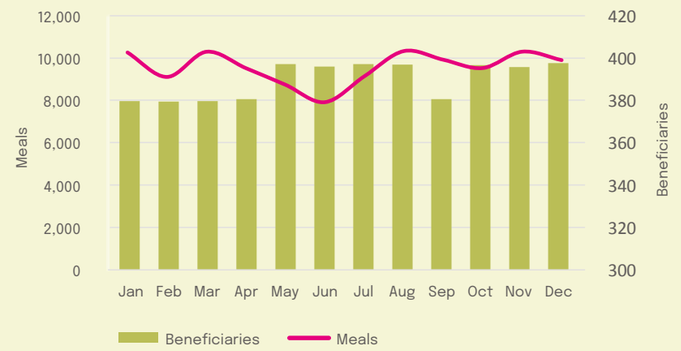
SYLHET
School Meals Programme

Sylhet is a large provincial city in Bangladesh with similar social and economic challenges to the capital, especially for poor families living in slum areas. In 2021, we extended our programme to Sylhet because it was identified as a high-need area with good local schools that we could partner with to improve educational access for the slum communities.

In 2022, our programme continued to consistently deliver over 9,000 meals a month, despite there being a five-day break in the meal delivery in June. This was due to our schools being inundated during the Sylhet flooding. We also offered some additional emergency support to our Sylhet schools in June to assist with repairing classrooms.

Apart from this, the number of beneficiaries increased from 380 at the start of the year to 396 by year end – an increase due to the registration of more students in the schools.

Sylhet School Meals Programme 2022



COX'S BAZAR
School Meals Programme

The Rohingya people are primarily from the Rakhine State in Myanmar. In August 2017, roughly 24,000 Rohingyas were killed. At least 1.1 million refugees fled to Bangladesh, of which 860,000 remain in the main UN camp at Kutupalong, Cox's Bazar.

Our school meals programme in Cox's Bazar now works with ten schools both inside and outside the camp, supporting the education of 1,350 refugee children, of which 756 (56%) are females.

Inside the camp we support:

- **FOUR SCHOOLS**
  - One academic day-school
  - Three boarding Hifz madrassahs

Outside the camp we support:

- **SIX SCHOOLS**
  - Four academic boarding schools
  - Two boarding Hifz madrassahs

We also have a small monthly food pack programme outside the camp, supporting:

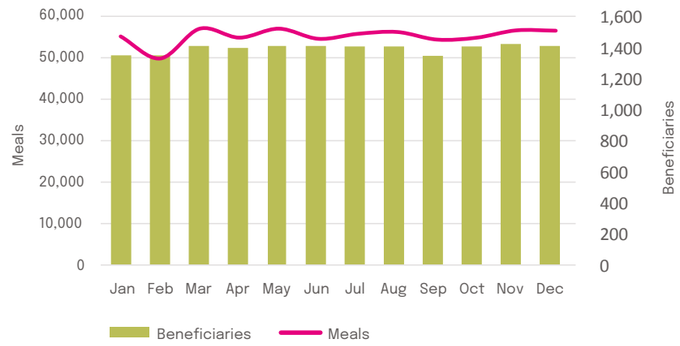
- **72 FAMILIES**
  - 216 beneficiaries

In total during 2022, our school meals programme delivered:

- 663,300 meals
- To an average of 1,393 beneficiaries every day (including teachers)

As shown in the chart below, we delivered over 50,000 meals every month across 2022 to an average of 1,393 beneficiaries in school and 216 family members. Attendance remained consistent throughout the year at almost 100%. Most of our schools in Cox's Bazar are boarding houses, and many of the students are orphans or separated from their families with no other means of survival. Others may have family in the camp but live at the schools because their families have no means to support them. Hence, our school meals are a lifeline and attendance is almost always full. They simply don't have the choice not to attend or they will go hungry.
Our work in Cox's Bazar was solely focused on keeping our school meals programme running optimally. In Ramadan, we switched the timing of our meals from lunchtime to Iftar time across all our schools.

Cox's Bazar School Meals Programme 2022



BANGLADESH
Total Stats Summary

BANGLADESH TOTAL STATS SUMMARY

SYLHET

- **3 schools**
- **25,200 meals delivered**
- **396 beneficiaries**
- **59% of which are females**

DHAKA

- **7 schools**
  - **5 academic schools (day)**
  - **2 Quran schools (boarding)**
- **526,000 meals delivered**
- **1,780 beneficiaries**
- **Grown from 1,150 to 1,780 beneficiaries in 2022 (an increase of 55%)**
- **50% of students are female, up from 43% in 2021**

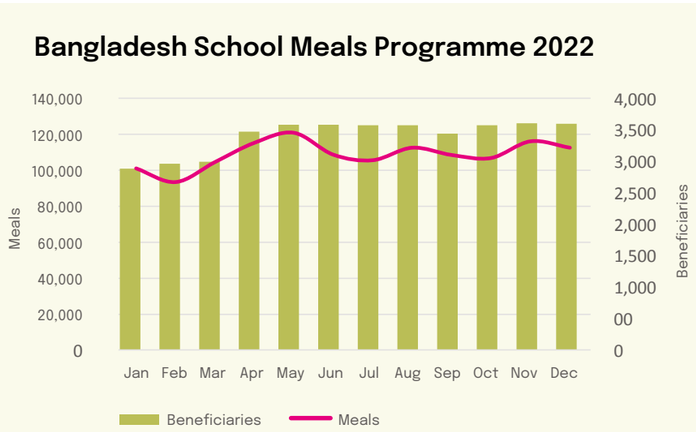
COX'S BAZAR

- **10 schools (4 inside Kutopalong camp, 6 outside)**
  - **5 academic schools (3 boarding, 2 day)**
  - **5 Quran schools (4 boarding, 1 day)**
- **1,195 beneficiaries**

In total our school meals programme delivered:

- **663,300 meals**
- **To an average of 1,393 beneficiaries every day (including teachers)**

Our overall meal delivery in Bangladesh remained above 100,000 meals monthly for nearly the whole year. Our beneficiaries increased in April, going over 3,500 as we took on new students in Dhaka and Sylhet. From June, we also shifted from meal provision every day to meal provision on school days only, thus bringing our delivery model in line with other countries. This resulted in stabilising our meal delivery at around 110,000 meals per month from June to December.



PAKISTAN

Pakistan is home to natural disasters, a volatile economy and chronic poverty. Over 20% of the population suffer from malnutrition with nearly half of all under-five year olds stunted. An average household spends over half their monthly income on food and struggles to cope with sudden price rises.

THARPARKAR
School Meals Programme

Tharparkar is a vast arid land in Sindh province with a population of 1.6 million spread over 2,400 villages. It is effectively abandoned by the outside world. The literacy rate is less than 20%, the lowest in Pakistan.

Most families live below the poverty line and lack access to basic health facilities or clean water. Malnutrition is widespread since Tharparkar is prone to droughts. In 2019, 798 government schools in Tharparkar were reported as obsolete since most children were not registered at any school at all. Many of those who were registered never attended. This was because most live far away from school and have to work for basic survival.

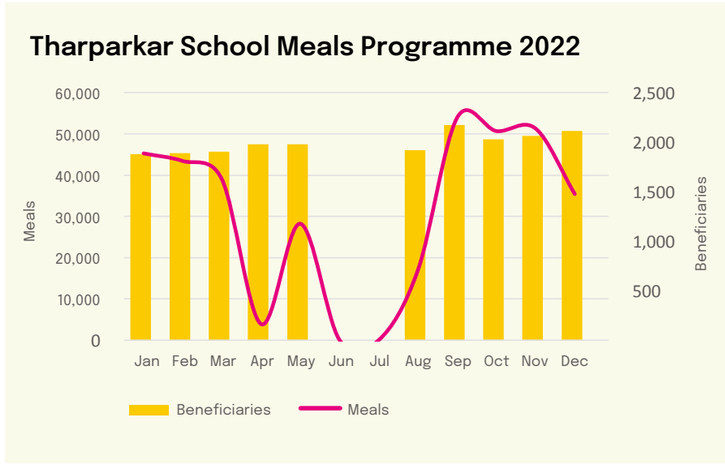
Our programme addresses this situation through school meals. A daily meal brings children to school, where they can also receive an education at the same time.

Improved child nutrition benefits both health and mental development, giving these children a better future.

The school meals programme launched in 2017 with 664 students. By the end of 2022, it had reached 2,112 beneficiaries who attend regularly in 11 government schools. Many of the children are from extremely poor families who have had no previous access to education.

As can be seen from the chart, our school meal delivery in Tharparkar continued from 2021 with 1,789 beneficiaries. There was a slight but steady increase in the number of students throughout the year, which reached 2,112 by December. This was mainly due to increasing registration over the course of the year, while attendance remained constant at around 60%.

The number of school meals delivered fluctuated due to school holidays in the summer (June to July), December and Ramadan in April 2022. There were also fewer meals delivered in May since students came to school less frequently during the exam period. By the last quarter of the year, our regular meal delivery in Tharparkar can be seen to top 50,000 meals each month.



THARPARKAR
Ramadan Packs

During Ramadan, we delivered 1,319 family food packs to our school families in Tharparkar instead of regular school meals. We selected those families with the most active attendance and gave them each a food pack so they could all share Iftar at home. Each pack consisted of 5kg of dates and 54 packets (250ml) of UHT milk. These packs covered a total of 6,595 beneficiaries (students and family members) for a total of 356,130 Iftar meals.

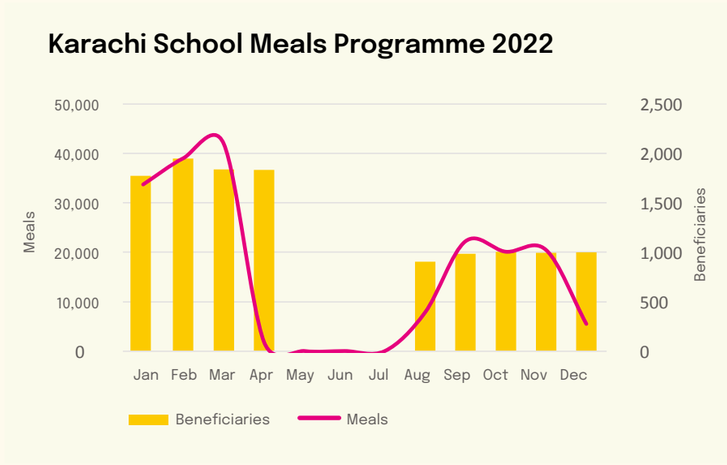
KARACHI

Slum areas ('katchi abadis') are a common feature in Pakistan's rapidly expanding cities. In Karachi alone, 362 such colonies house over eight million people (40% of the population). Katchi abadis lack government support, and services are extremely poor. Most residents are low-income families, like labourers, salesmen, rickshaw drivers or shop assistants all living hand to mouth. Their children often suffer from poor nutrition and lack access to quality education. Some become street kids while others are forced into child labour at young ages to support their families.

To help address the situation, Charity Right launched the Karachi school meals programme in 2021. This was achieved through a partnership with the Al-Furqan Welfare Organization (AFWO) who run a network of high-quality schools throughout the slums of Karachi. AFWO provide free (or very low cost) education to uplift the socio-economic and moral status of the underprivileged. Charity Right now provides daily nutritious meals in 14 AFWO schools, helping ensure that poor students get decent nutrition in a safe and nurturing environment.

At the start of 2022, our programme in Karachi continued at the pace of 2021, delivering approximately 40,000 meals at full capacity to around 1,700 beneficiaries. The programme stopped delivery in April for Ramadan and did not resume until the start of the next academic year in August.

At the request of our delivery partners in Pakistan, the Karachi programme was scaled down from fourteen to six AFWO schools in the new academic year because, according to their assessment, the need for the meal programme was not so great in the remaining eight schools. It was therefore decided to strategically focus on the most-needy schools with a view to expanding the project to other schools serving more needy communities in the Karachi slums in 2023.



PAKISTAN TOTAL STATS SUMMARY

THARPARKAR

- **10 schools**
- **2,112 students regularly attending**
- **498 (24%) regularly attending female students**
- **368,000 meals delivered**

RAMADAN PACKS

- **1,319 packs to families of 10 schools**
  - **5kg dates**
  - **54 x 0.25 = 13.5ltrs milk**

KARACHI

- **6 schools**
- **1,000 beneficiaries**
- **628 (63%) of which are female**
- **192,000 meals delivered**

YEMEN

Yemen is undergoing some of the largest humanitarian crises in the world with around 21 million people in need of assistance, including more than 11 million children. Eight years of conflict have killed or injured tens of thousands and left the population in a state of deep vulnerability. An estimated 160,000 people were displaced last year as active frontlines shifted and hostilities escalated along Yemen's west coast.

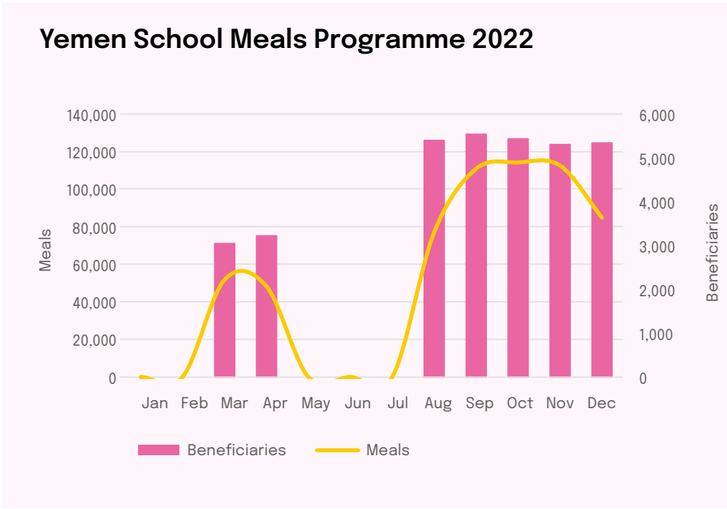
TAIZ
School Meals Programme

Our new school meals programme launched in Taiz Governorate, the country's second most populous governorate, with an estimated population of over three million. The governorate's capital is Taiz City, the third largest city in Yemen. In 2022, hostilities in the area continued to displace the population, restrict civilian movement and prevent humanitarian access. According to UN HABITAT, around 430,000 internally displaced people (IDPs) reside in Taiz, displaced from Al-Hodeidah, Sana'a, Aden, and Lahij governorates. Taiz is also home to a vulnerable host community of 460,000, as well as 100,000 returnees. Most IDPs, returnees and vulnerable hosts residing in Taiz are dependent on humanitarian assistance.

This situation has caused challenges for children's education, such as:

- **Low enrolment rate:** According to the data collected during needs assessment, up to 47% of school-aged children residing in the target districts are not enrolled in school.
- **High drop-out rate:** UNICEF estimates that 87% of students in Taiz drop out from school before they reach the ninth grade, particularly female students. Available data indicates that female education in primary school is slightly better, but dropout in secondary education is a major problem.
- **High absenteeism rate:** The attendance rate is low because many of the children have to work to support their families.

Our school meals programme launched in three schools in Taiz in March 2022 with a total of 3,050 beneficiaries. It only ran for two months before the end of the academic year was announced by the Yemeni government in April 2022. However, due to the publicity our programme received after it was featured on Yemeni national TV and the intense need for this support for the surrounding communities, registration in these 3 schools boomed. When school resumed in August, there were nearly 5,400 beneficiaries, a staggering increase of 77%.



The programme continued to deliver at this capacity of over 100,000 meals per month up to the end of the year, despite ongoing instability in the area posing challenges to the security of the students, teachers and delivery teams alike. In December, there was a two-week winter break, hence the number of meals also diminishing slightly.

YEMEN
Family Food Packs, Al-Bayda Governorate

In 2022, our Yemen food pack programme focused on the remote village of Al-Sehan in Bayda Governorate, where the only school was severely damaged by war in 2017. We had initially planned to phase out the food pack programme and instead begin a school meals programme in the village in 2021. However, it subsequently emerged that restoration and operation of the school was not feasible given the capacity of our field partners there. Hence, we phased out this programme altogether and shifted our focus in Yemen to the school meals programme in Taiz. From April 2021, no more food packs were delivered in Al-Serhan.

YEMEN TOTAL STATS SUMMARY

TAIZ

SCHOOLS

- 3 government schools
- 5,400 regularly attending beneficiaries
- 4,670 (87%) of which are female
- 599,000 meals delivered

FAMILY FOOD PACKS

- 1,500 beneficiaries
- 300 monthly food packs
- 679,500 meals equivalent

TURKEY

Uyghurs are Turkic Muslims from East Turkistan who have faced persecution for decades. Due to this, thousands of Uyghurs have sought asylum in Turkey, where 50,000 now reside. Among these are hundreds of children whose parents are missing. Although safe from persecution, Uyghur refugees in Turkey still face numerous struggles to preserve their cultural identity and provide for their families.

ISTANBUL
School Meals Programme

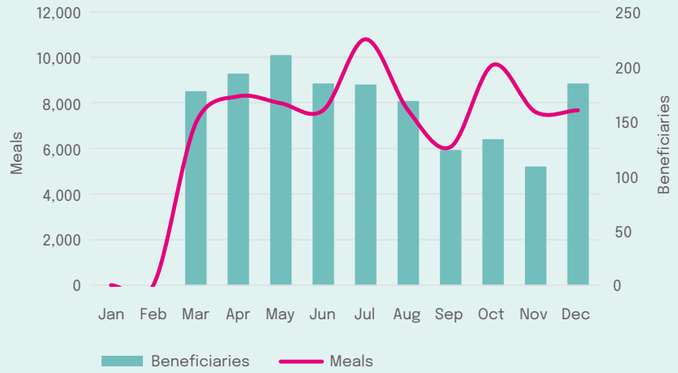
The Uyghur community in Turkey has established boarding houses which accommodate children, allowing them to attend local government schools while also giving them after-school education in the Uyghur language, Islamic studies and other subjects. Children in these boarding schools are often traumatised, knowing that their parents are detained in concentration camps and face torture or abuse. However, the boarding houses provide a safe space in which they can grow and rebuild their lives. They serve the needs of orphan care, cultural preservation and religious education for the community.

In 2022, Charity Right started to support these schools and their students through our school meals programme. Since the programme initiated, we have delivered around 8,000 meals per month in the two boarding houses. This includes breakfast, lunch and dinner for boarding students as well as individual meals for children who do not live at school but attend the lessons.

Fluctuations in the number of students and meals were a result of various holidays. During these times, some students stay with relatives while many others don't.

As well as this, they run special holiday programmes attended by other children who come in for classes over the summer. In September, for example, there were very few students in the school for the first two weeks of the month.

Turkey School Meals Programme 2022



ISTANBUL
Uyghur Family Food Support

Charity Right's programme in Turkey assists 200 Uyghur families to meet nutritional needs. In 2021, we switched from food packs to monthly credit transfers on supermarket voucher cards, allowing our families to shop at their own convenience for the food items they need most. This allows them greater freedom and preserves their dignity, giving them the opportunity to go shopping like everybody else, rather than getting a food pack delivered.

HIRA
Adult Education

Since our objective is not to create dependence but self-sufficiency, we decided in 2022 to complement our family food support with an adult education programme.

We received 291 registrations for either English, Turkish or both English and Turkish language training over a three-month period. Our training programme was delivered in Istanbul by Hira Education Centre, a community-based organisation serving the needs of the Uyghur community.

This total of 291 registrations comprised of 272 beneficiary family members (some of who registered for both courses) from our target families. From these, 207 members completed the course and sat the exams at the end of the three-month period with a completion rate of 76%. From these, 193 passed their exams and acquired language proficiency certificates in Turkish and/or English languages with a pass rate of 93%. The graduation ceremony for our successful graduates was held in July in Istanbul.

TURKEY TOTAL STATS SUMMARY

ISTANBUL

SCHOOLS

- **2 Uyghur community boarding schools**
- **192 beneficiaries**
- **96 (50%) of which are female**
- **80,000 meals delivered**

FAMILY FOOD SUPPORT

- **200 families receiving monthly food support**
- **1,040 beneficiaries**
- **1.56 million meals**
- **272 beneficiaries received language training in 2022**

ETHIOPIA

Ethiopia is a populous nation of over 100 million in the Horn of Africa, widely known to suffer food insecurity on a regular basis. It has also seen large-scale internal displacement due to ethnic conflict over the past few years and now has one of the largest internally displaced populations in the world.

ETHIOPIA
School Meals Programme

A number of camps for internally displaced people (IDPs) have been established around the capital, Addis Ababa, for communities displaced from the Eastern Oromia and Somali regions since 2018. The camp communities are vulnerable new arrivals in the area, with many lacking education, community contacts, employment, job skills or social support.

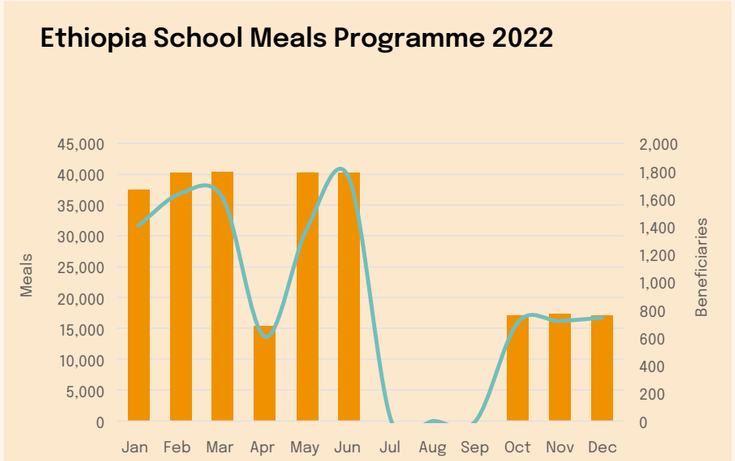
At the edge of Addis Ababa lies Hararge IDP Camp in Legetafo, housing 680 households (3,100 IDPs) from eastern Ethiopia. There are two schools in this camp community for whom Charity Right has been running a school meals programme since October 2021. The impact of this programme has been striking. In and before 2020, all camp residents received food aid from the government sponsored by USAID. However, this funding was cancelled by the Trump administration in 2020. As a result, in 2021 the camp residents faced severe food shortages. Due to this, many children dropped out of school to work. By April 2021, 60 children (10%) had dropped out of school.

In comparison, after the Charity Right school meals programme began in October 2021, only six children dropped out during the entire academic year up to July 2022. Furthermore, a great improvement in the children's health, emotional status and academic performance was reported by the school administration and local education office. Due to this, our

field partner received multiple acknowledgements for running the programme on our behalf. From October 2021, Charity Right also delivered school meals in three inner-city schools in Addis Ababa. However, these were discontinued at the end of the 2021-22 academic year in July.

ETHIOPIA

Ramadan Packs and Lunch Boxes



As seen from the chart on the left, our delivery in Ethiopia continued at over 30,000 monthly meals from the end of 2021, only dipping down to 15,000 during Ramadan and when no meals were delivered over the summer holidays from June to September. When schools resumed in October 2022, our programme only resumed in the IDP camp schools, hence why delivery from that point was at around 15,000 meals per month with around 760 beneficiaries.

During Ramadan, we made two adjustments to our Ethiopian school meals programme. In the government-run IDP camp schools, we gave each student in the older grades a lunch box. They then had the choice to take their meals home or to eat them at school.

In the inner-city schools, we stopped delivery of school meals during Ramadan in April, and we instead delivered Ramadan food packs for home consumption.

ETHIOPIA TOTAL STATS SUMMARY

SCHOOLS

- 2 schools
- 761 regularly attending beneficiaries
- 413 (54%) of which are female
- 238,000 meals delivered

RAMADAN FOOD PACKS

- 738 food packs delivered to families of 3 schools
- 73,800 meals equivalent
- Each pack comprised of:
  - 10Kg cracked barley
  - 3Kg dates
  - 0.9Kg milk powder
  - 3Kg lentils

MALAWI

Malawi is one of the poorest countries in the world, with 50% of the population living in poverty and 25% living in chronic poverty. With a population of 1.2 million, it ranks the worst in the country for poverty (73%), extreme poverty (44%) and food insecurity (30%).

MALAWI

Malnutrition among children is widespread while literacy is only 43%. Half of over-15s never attended school, 91% have no formal qualifications and primary school dropout is at 3.5% each year, with only 9% completing primary school and just 0.1% completing tertiary education.

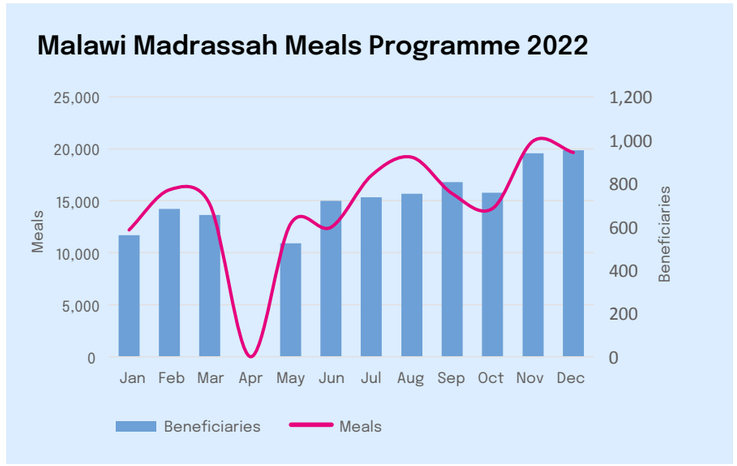
Our school meals programme in Malawi addresses food security, malnutrition and education in the Mangochi District. A nutritious meal every day brings children to school.

You can see them lining up in their hundreds first thing in the morning just to get hot Likuni Phala, a special nutritional porridge made from maize, soy, milk powder, salt, sugar and a magic sprinkle of micro-nutrients. The children love it, and it helps them grow up strong and healthy. Once they get their cup of porridge, they file into their classrooms and sit down to eat it. Once they have finished their breakfast, the lesson begins.

Before, the children were late, drifting in after 10am or not at all because many were out working. Classes were half empty and the children were always so tired that they could barely focus. These same children now receive roughly double the class time. The classrooms are now overflowing when the teachers arrive in the morning, with the children smiling and ready to learn. There is no doubt in the teachers' minds that the impact of the school meals programme on academic performance is huge.

Malawi Madrassah Meals Programme

Our programme in Malawi launched at pilot-scale in three after-school madrassahs in 2021, scaling up to six madrassahs by the end of the year. By January 2022, there were 562 students in regular attendance. In 2022, attendance continued to improve slowly but surely. By the end of 2022, that figure had reached 953. As seen from the chart, meal delivery to madrassahs began at around 12,000 meals in January, increasing to 16,000 in February and March with a break during Ramadan in April. After this, the programme picked up again slowly, peaking at over 20,000 meals in November.

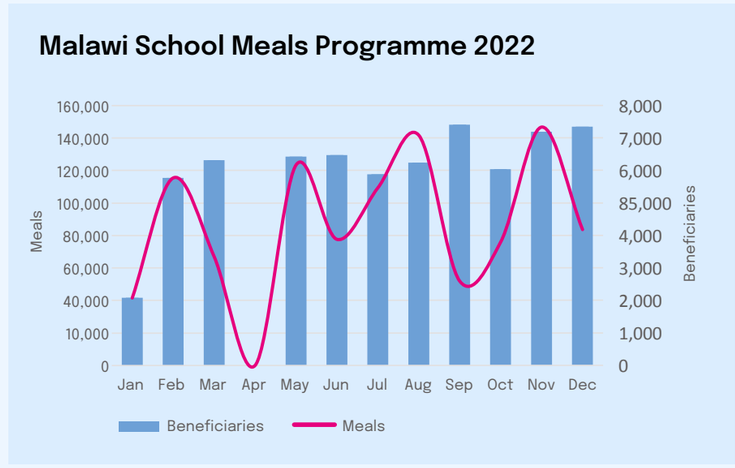


MALAWI
School Meals Programme

In January 2022, we also launched the school meals programme in eight government schools, starting with 5,770 students under the programme. By the end of 2022, regular attendance in these eight schools have gone up to 7,340, an increase of 27%. As seen from the chart, there was no meal delivery in April due to Ramadan. There was also a reduction in total meals due to school holidays in January, June, September and December. Total attendance progressed steadily over the year with previous drop-outs returning to school just to participate in the school meals.

Ramadan Food Packs

As can be seen from the charts, we had no meals delivered during April due to Ramadan. Instead, Ramadan food packs were delivered to each school family.



MALAWI TOTAL STATS SUMMARY

SCHOOLS

- **8 government schools**
- **7,343 students in regular attendance by the end of 2022**
- **4,076 (56%) of which are female**
- **1.03 million meals delivered**

MADRASSAHS

- **953 students in regular attendance by end of 2022**
- **556 (58%) of which are female**
- **6 madrassahs**
- **175,000 meals delivered**

FOOD PACKS

- **28,025 beneficiaries (5 family members fed per food pack)**
- **5,606 Ramadan packs delivered**
- **280,250 meals equivalent (50 meals per food pack)**
- **Each 3.5kg pack comprised:**
  - **2kg Likuni Phala**
  - **1kg broken rice**
  - **0.5kg salt**

SUDAN

Humanitarian needs continue to grow in Sudan. Economic crisis and food insecurity affects millions of people. Eastern Sudan also hosts 126,000 Eritrean refugees who have fled successive waves of repression, insecurity, famine and drought since 1968 in Eritrea.

SUDAN
Madrassah Meals Programme

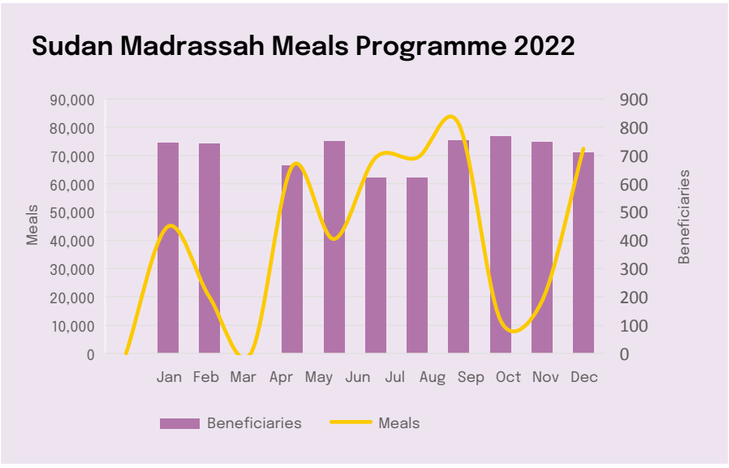
Ongoing deterioration in the political and human rights situation in Eritrea still displaces many, and Sudan continues to receive new arrivals. Refugees are a highly vulnerable community, lacking access to government services or local community support. Most left behind their assets and means of livelihood. Refugees also place an additional burden on the local host communities who are already poor themselves. Increased demand drives up prices and depletes the local resource base.

Our school meals programme in Sudan provides one daily meal to 2,086 students attending day school and three meals a day to 1,035 students attending boarding school.

Our schools primarily serve the refugee and host communities in Kassala State of Eastern Sudan.

In 2022, our programme faced some real challenges in Sudan. This was due to the deteriorating political situation, especially the way financial transactions to Sudan have been impacted. Hence, we faced repeated problems transferring funds into the country which resulted in gaps, delays and intermittent delivery during most of 2022.

We were finally able to get funds though in February 2022, but only for a period that covered part of February and part of March. Following this, we could not send funds again until May. We then faced further difficulties to transfer the budget in September for October's food consumption.



SUDAN
School Meals Programme

Our school meals programme was subject to similar issues as the madrassah programme. However, in addition to the gaps in transferring funds, there was reduced delivery due to the annual examination period between May and June during which only grades 6 and 10 were present at school. Following this, the summer holiday period ran from June to September with no school meals programme at all. Unfortunately, the programme could not resume in October when school resumed due to the transfer difficulties that we faced in September. However, the programme relaunched at full strength in November.

Family Food Packs

Due to Charity Right's approach to long-term capacity building and programme sustainability, we made the decision in 2021 to phase out food pack programmes, except where there was a clear link to educational activities. This is because we decided that giving food had to allow the beneficiaries the opportunity to stand on their own two feet in the future.

We had been delivering to 508 families in four camps, and we conducted a needs assessment in June 2022 to resolve the 100 most needy families from these. We then scaled the programme down to 100 families until the end of the year. The programme has now been completely discontinued from the end of 2022.

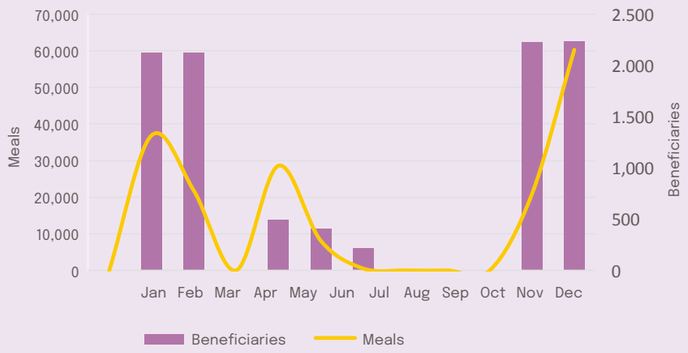
SUDAN TOTAL STATS SUMMARY

SCHOOLS
- **2,100 students, of which 950 (44%) are female**
- **Eight schools**
  - **Two boarding schools**
  - **Six day-schools**
- **177,000 meals delivered**

MADRASSAHS
- **7 madrassahs (all boarding, 3 meals per day)**
- **754 students, of which 140 (19%) are female**
- **493,000 meals delivered**

FOOD PACKS
- **508 families supported monthly, reduced to 100 families from June 2022**
- **2,985 beneficiaries, reduced to 508 from June 2022**
- **613,000 meals equivalent (40 meals per food pack)**

Sudan School Meals Programme 2022



AFGHANISTAN

Forty years of conflict have left Afghanistan as one of the poorest countries in the world. During the last twenty years of occupation, it became so heavily aid-dependent that 70% of the national budget was financed externally.

AFGHANISTAN

The UNOCHA estimates 22.8 million Afghans (55% of the population) are now in crisis or emergency levels of food insecurity. More than half of all children under five suffer from malnutrition. Education, meanwhile, is also in a dire state. The adult literacy rate is only 34%. There are an estimated 3.7 million out-of-school children (OOSC) nationally, with high drop-out rates attributed to the 2.1 million children engaged in child labour as well as displacement and socio-cultural restrictions.

Our school meals programme in Afghanistan focuses on Kabul Province, the area surrounding the capital city, which hosts large numbers of internally displaced (IDP) communities. Our target schools were selected through consultation with the education ministry on the basis of high levels of community need in the target communities.

Our programme launched in April 2022 with Ramadan food packs.

AFGHANISTAN
School Meals Programme

In May, we launched our school meals programme in four schools. One of our schools is in the warm climate zone so was on summer vacation in July and August.

The other three are in the cold climate zone so went on winter vacation in December. As can be seen from the chart, this is the primary factor influencing the number of beneficiaries and meals.

Apart from this, the programme has continued to run smoothly with attendance around 90% for the whole of the year. We have also now constructed purpose-made kitchens in all our schools.

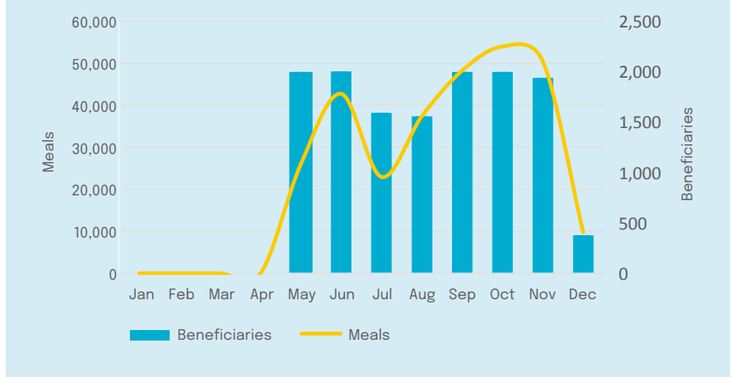
AFGHANISTAN TOTAL STATS SUMMARY

SCHOOLS

- 4 government schools
- 1,909 beneficiaries in total
- 849 (44%) of which are female
- 291,000 meals delivered

FOOD PACKS

- 7,225 beneficiaries (5 family members fed per food pack)
- Families of four schools
- 1,445 food packs delivered
- 216,000 meals equivalent (150 meals per food pack)
- Each 30kg pack:
  - 20kg flour
  - 5L oil
  - 5kg beans



TRUSTEES' REPORT

Trustees' Report

Year ended 31 December 2022

Financial review

In 2022, the Charity's total income for the year was £2.75m (2021: £2.14m) representing a 26% increase on last year.

- Donations and legacies: The total donations received during the year were £2.5m (2021: £1.92m) representing an increase in donations from the prior year. There is encouraging progress reflecting the work done to increase the awareness of the Charity and showcasing the impact of our work. Charity Right is now in its 7th year, having created a solid and reputable brand which is well recognised. In 2023, the Charity will focus on building upon this further in addition to working on increasing the level of regular donations.
- Charitable expenditure: these include cost of fundraising activities, operations, and welfare aid. Overall, the expenditure increased by 43 per cent to £3.42m (2021: £2.39m), driven by the increase in activities.
  Aid payments increased by almost 31 per cent to £2.17m (2021: £1.66m). This is an increase of £510k, of which half was due to Charity Right supporting Bangladesh through Ramadan and through the flood crisis, with food packs for daily earners.

The Charity's total operational expenditure, including cost of fundraising, rose to £1.24m (2021 £0.73k). During 2022 funds were invested into partnerships such as TDR and Merciful Servant who helped promote the Charity.

Reserves Policy

Charity Right has a long-term approach to food poverty. The Board has determined that a minimum of 3 months' operational expenditure be maintained as reserves. The Board reviews the reserves policy annually.

At year-end, Charity Right funds amount to £0.73m (2021: £1.40m), with restricted funds totalling £67k (2021: £215k).

The year-end reduction in reserves was a temporary consequence of optimising cashflow within the Charity, but still satisfied the 3 months' operational expenditure cover reserves requirement.

Trustees' Responsibilities

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the Charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 26th October 2023 and signed on behalf of the Board of Trustees by:

Fraz Butt
Chair of Board of Trustees

AUDITOR'S REPORT

Auditor's Report

Year ended 31 December 2022

Opinion

We have audited the financial statements of Charity Right (the 'Charity') for the year ended 31 December 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 December 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

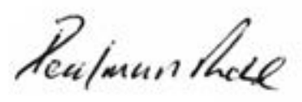
As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

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



Mohammad Jilani
(Senior Statutory Auditor)

For and on behalf of
Pearlman Rose
Chartered Accountants & Statutory Auditors
39-40 Skylines Village
Limeharbour, London E14 9TS

27th October 2023

FINANCIAL STATEMENTS

Statement of Financial Activities

Year ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments					
Donations and legacies	**5**	1,861,291	887,992	2,749,283	2,122,573
Other trading activities	**6**	257	–	257	12,480
Total income		1,861,548	887,992	2,749,540	2,135,053
Expenditure					
Cost of other trading activities	**7**	14,212	–	14,212	4,513
Expenditure on charitable activities	**8**	2,370,080	1,036,953	3,407,033	2,383,460
Total expenditure		2,384,292	1,036,953	3,421,245	2,387,973
Net (expenditure)/income and net movement in funds		(522,744)	(148,961)	(671,705)	(252,920)
Reconciliation of funds					
Total funds brought forward		1,187,694	215,540	1,403,234	1,656,154
Total funds carried forward		664,950	66,579	731,529	1,403,234

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 53 to 61 form part of these financial statements.

Statement of Financial Position

Year ended 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	**14**	55,120	35,433
Current assets			
Debtors	**15**	330,111	275,071
Cash at bank and in hand		369,788	827,517
Investments	**16**	_	279,356
		699,899	1,381,944
Creditors: amounts falling due within one year	**17**	(23,490)	(14,143)
Net current assets		676,409	1,367,801
Total assets less current liabilities		731,529	1,403,234
Net assets		731,529	1,403,234
Funds of the Charity			
Restricted funds		66,579	215,540
Unrestricted funds		664,950	1,187,694
Total Charity funds	**18**	731,529	1,403,234

These financial statements were approved by the board of trustees and authorised for issue on 26th October 2023, and are signed on behalf of the board by:

Fraz Butt
Trustee

The notes on pages 53 to 61 form part of these financial statements.

Statement of Cash Flows

Year ended 31 December 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income	(671,705)	(252,920)
Adjustments for:		
Depreciation of tangible fixed assets	17,909	7,345
Accrued income	272,378	205,175
Changes in:		
Trade and other debtors	(327,418)	(306,310)
Trade and other creditors	9,347	881
Cash generated from operations	(699,489)	(345,829)
Net cash from /(used in) operating activities	(699,489)	(345,829)
Cash flows from investing activities		
Purchase of tangible assets	(37,596)	(42,129)
Proceeds from disposal of investments	279,356	–
Net cash from/(used in) investing activities	241,760	(42,129)
Net decrease in cash and cash equivalents	(457,729)	(387,958)
Cash and cash equivalents at beginning of year	827,517	1,215,475
Cash and cash equivalents at end of year	369,788	827,517

The notes on pages 53 to 61 form part of these financial statements.

Notes to the Financial Statements

Year ended 31 December 2022

1 General information

The Charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 203 Westgate, Bradford, BD1 3AD.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3 Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the Charity's ability to continue as a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the Charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

These include funds raised at awareness events, specifically designed to support the Charity's operational running costs.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the Charity; it is probable that the economic benefits associated with the transaction will flow to the Charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from regular giving and donations which have not been triggered by a specific call to action, is treated as voluntary donations and is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from fundraising appeals and events is classified as donations from charitable activities and is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.
- rental income generated from the donated long leasehold property, is treated as unrestricted income and used to further any of the Charity's purposes at the discretion of the trustees. This is classified as income from other trading activities.

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3 Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- costs of other trading activities includes the costs related to the management of the rental property.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment 25% – reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the Charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the Charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Investment properties are initially measured at cost and, with some exceptions may be subsequently measured using a cost model or fair value model, with changes in the fair value under the fair value model being recognised in profit or loss.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Charity Right is a company limited by guarantee and accordingly does not have a share capital.

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

5. Donations and legacies

	Unrestricted funds	Restricted funds	Total funds 2022
	£	£	£
Voluntary donations	1,643,616	–	1,643,616
Zakat	–	878,034	878,034
Gift Aid	217,675	–	217,675
Other income	–	9.958	9,958
	1,861,548	887,992	2,749,540

	Unrestricted funds	Restricted funds	Total funds 2021
	£	£	£
Voluntary donations	1,039,353	–	1,039,353
Zakat / Qurbani	–	882,796	882,796
Gift Aid	186,763	–	186,763
Other income	–	13,661	13,661
	1,226,116	896,457	2,122,573

Other income includes donations received from selected donors through awareness events to generate funds to be specifically used for the operating costs of the Charity.

6. Other trading activities

	Unrestricted funds	Total funds 2022	Unrestricted funds	Total funds 2021
	£	£	£	£
Rental income	257	257	12,480	12,480

Rental income relates to the rent received from the long leasehold property, which was sold this year.

7. Costs of other trading activities

	Unrestricted funds	Total funds 2022	Unrestricted funds	Total funds 2021
	£	£	£	£
Rental costs	14,212	14,212	4,513	4,513

Rental costs relate to the long leasehold property, which was sold during the year.

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

8. Expenditure on charitable activities by fund type

	Unrestricted funds	Restricted funds	Total funds 2022
	£	£	£
Fundraising activity	309,020	–	309,020
Welfare food distribution - Afghanistan	99,221	184,267	283,488
Welfare food distribution - Sudan	130,175	158,975	289,150
Welfare food distribution - Bangladesh	144,676	274,433	419,109
Welfare food distribution - Pakistan	112,059	208,110	320,169
Welfare Food Distribution – Turkey	59,379	110,275	169,654
Welfare food distribution - Yemen	344,113	–	344,113
Welfare food distribution - Ethiopia	52,305	97,138	149,443
Welfare food distribution - Malawi	190,157	–	190,1571
Welfare food distribution - Other	–	3,755	3,755
Support Costs	928,975	–	928,975
	2,370,080	1,036,953	3,407,033

	Unrestricted funds	Restricted funds	Total funds 2021
	£	£	£
Fundraising activity	131,676	–	131,676
Welfare food distribution - Bangladesh	134,110	253,982	388,092
Welfare Bangladesh Ramadan/Floods	–	143,717	143,717
Welfare food distribution - Pakistan	38,949	72,335	111,284
Welfare food distribution - Sudan	288,457	352,559	641,016
Welfare food distribution - Yemen	135,007	–	135,007
Welfare food distribution - Turkey	52,151	96,853	149,004
Welfare food distribution - Ethiopia	30,186	56,061	86,247
Welfare food distribution - Malawi	4,591	–	4,591
Support Costs	592,826	–	592,826
	1,407,953	975,507	2,383,460

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total funds 2021
	£	£	£	£
Fundraising activity	309,020	115,593	424,613	175,250
Welfare food distribution - Afghanistan	283,488	106,046	389,534	-
Welfare food distribution - Bangladesh	419,109	156,751	575,860	516,557
Welfare Bangladesh Ramadan/Floods	-	-	-	191,321
Welfare food distribution - Pakistan	320,169	119,765	439,934	148,098
Welfare food distribution - Sudan	289,150	108,178	397,328	853,248
Welfare food distribution - Yemen	344,133	128,757	472,870	179,706
Welfare food distribution - Turkey	169,654	63,498	233,152	198,327
Welfare food distribution - Ethiopia	149,444	55,897	205,341	114,821
Welfare food distribution - Malawi	190,157	71,099	261,256	6,132
Support Costs Governance	3,755	3,390	7,145	-
	2,478,059	928,975	3,407,033	2,383,460

10. Analysis of support costs

	Charitable activities	Total 2022	Total 2021
	£	£	£
Staff costs	406,375	406,375	315,089
Premises	8,155	8,155	10,714
Communications and IT	170,981	170,981	61,090
General office	13,460	13,460	5,347
Human resources	19,930	19,930	30,508
Finance costs	31,171	31,171	23,637
Governance costs	33,846	33,846	31,692
Marketing	240,563	240,563	111,485
Travel	4,494	4,494	3,264
	928,975	928,975	592,826

Gift Aid and net income generated through general awareness events, (together totalling £227,633), have been used to partially cover support costs.

Governance costs includes the costs for trips to evaluate and conduct monitoring of schools and families' projects, and also the cost of conducting the annual audit. This also includes license fees paid to Charity Right Worldwide as part of a brand licensing agreement.

Finance costs includes card payment processing fees and bank charges.

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

11. Auditors remuneration

	2022	2021
	£	£
Fees payable for the audit of the financial statements	6,750	4,750

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	361,674	303,369
Social security costs	44,701	32,832
	406,375	336,200

The average head count of employees during the year was 10 (2021: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
Number of staff - Fund raising & Marketing	3	5
Number of staff - Management and support functions	7	6
	10	11

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the Charity or a related entity were received by the trustees.

14. Tangible fixed assets

Equipment & Capitalised Consultancy Costs

	2022	2021
	£	£
Cost		
At Beginning of Year	44,532	2,403
Additions	37,596	42,129
At End of Year	82,128	44,532
Depreciation		
At Beginning of Year	9,099	1,755
Charge for the Year	17,909	7,344
At End of Year	27,008	9,099
Carrying amount		
At Beginning of Year	35,433	648
At End of Year	55,120	35,433

15. Debtors

	2022	2021
	£	£
Prepayments and accrued income	330,111	275,071

Donations which have been made but not yet received at the year-end (due to timing differences), are treated as accrued income relating to the reporting period. The total accrued income for 2022 is £272,378 (2021: £205,175).

Aid payments relating to January 2022 were prepaid in December 2021 to enable the projects to have funding in place at the beginning of 2022. These payments of £57,733 were all expended in January 2022 (2021: £69,896).

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

16. Investments

	2022	2021
	£	£
Other investments	-	279,356

Other investments include long leasehold property recorded at fair value at acquisition. The property was sold during the year.

17. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	16,740	9,393
Accruals and deferred income	6,750	4,750
	23,490	14,143

18. Analysis of charitable funds

Unrestricted funds

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
General funds	1,187,694	1,861,548	(2,384,292)	664,950

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
General funds	1,361,564	1,238,596	(1,412,466)	1,187,694

Restricted funds

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
Restricted Funds	215,540	887,992	(1,036,953)	66,579

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
Restricted Funds	294,590	896,457	(975,507)	215,540

CHARITY RIGHT

charityright.org.uk

@charityrightuk

CHARITY RIGHT

England & Wales - Charity number 1163944

Accounts

COMPANY REGISTRATION NUMBER: 09807927
CHARITY REGISTRATION NUMBER: 1163944

CHARITY RIGHT

Company Limited by Guarantee

Financial Statements

31 December 2021

PEARLMAN ROSE
Chartered Accountants & Statutory Auditors
39-40 Skylines Village
Limeharbour
London
E14 9TS

CHARITY RIGHT

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2021

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CHARITY RIGHT

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 December 2021.

Reference and administrative details

Registered charity name	CHARITY RIGHT
Charity registration number	1163944
Company registration number	09807927
Principal office and registered office	203 Westgate Bradford BD1 3AD
The trustees	Mr F Butt (Chair) Mr A Khan Ms Rahma Javed
Auditor	Pearlman Rose Chartered Accountants & Statutory Auditors 39-40 Skylines Village Limeharbour London E14 9TS
Bankers	Al Rayan Bank National Westminster Bank

Chairman's Message

After almost a year of social distancing, lockdowns and furlough – words that would have seemed alien to us before – UK charities have had their work cut out for them in helping our society recover from financial hardship, ill health, grief and a host of other social ills.

However, charities themselves have been far from immune to the effects of the pandemic. Access to volunteers and fundraising opportunities, - the lifeblood of many charities - have all, to some extent, been curtailed, making it difficult for charities to raise the funds they need and to keep operating effectively.

But, like the beneficiaries we serve, Charity Right has demonstrated resilience and creativity, diversifying the ways in which we work and generate funds. 2021 has been a challenging year, but challenges and tests bring out the resilience that our Trustees, CEO and team have shown throughout the year. So, whilst the year was incredibly difficult, I believe we are better refined because of it.

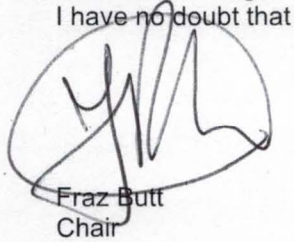
Throughout the year, the Charity Right team doubled down on efforts to help those already cut off, to maximise their potential. We followed the world as it became acclimatised to remote working, online meetings and digital progress. Our inhouse fundraising platform Team365 increased in participants and proved itself to be a wonderful fundraising tool and a means for interaction with new donors. People felt a connection to Charity Right because they could see the visual impact of their individual efforts, whilst feeling like they were part of a team.

We successfully expanded our efforts to two new countries and launched new programmes in Malawi, and Ethiopia.

Malawi is one of the poorest countries in the world, with 50% poverty and 25% chronic poverty. Mangochi District, Southern Malawi, with a population of 1.2 million, ranks worst in the country for poverty at 73%.

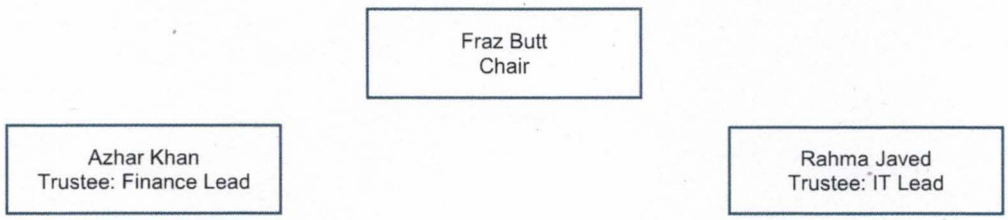
Ethiopia's capital, Addis Ababa, is a crowded city of 5 million, growing rapidly (4.3%/year) due to migration from rural areas. Newcomers establish slums around the edge of the city which lack adequate housing, sanitation and livelihoods. Vulnerable residents struggle to feed their families: 1 in 5 households in Addis ran out of food in 2020. During 2021, our team delivered three rounds of food packs to families of a camp for internally displaced persons in Legetafo, just outside Addis Ababa.

Overall, 2021 proved to be a transformative year for Charity Right. The Trustees and the team have become more agile and remote working has opened doors for candidates from all around the country. I have no doubt that the team, Charity Right and our donor base will continue to grow in 2022.



Fraz Butt
Chair

Structure Governance and Management



The board of trustees draws upon the diverse experiences of its members as the charity endeavours to achieve sustainable growth and notable impact. We aim to ensure the critical functions of the organisation have access to expertise from a non-executive level. The board is looking to add additional board members in the fields of programme delivery, governance and education to provide further support for the executive team.

The governance of the charity is supported through quarterly board meetings and an annual all team away day. The board meetings ensure that all fiduciary responsibilities are completed but also genuine support is given to the delivery of the business plan agreed with the executive team. The annual away day which follows the Ramadan season is one which allows new ideas to be explored and a genuine review of practise to take place.

About Charity Right
We are an international food programme which provides regular meals to school children and families in the most neglected parts of the world. In the case of emergency situations, we aim to find innovative ways to offer long-term support to affected communities, our mission being to see a world in which hunger is no longer a barrier preventing people from reaching their full potential. We aim to empower, inspire and initiate social change and empowerment for those with a will to work for a better future.

Objectives and Activities
We have a number of clear undertakings at the heart of our work:

a) providing food supplies, items, grants and services to individuals in need and other groups or organisations that are working to prevent and relieve hunger and poverty.

b) investing in monitoring and evaluation of our programmes to ensure that we are actually delivering what we are raising money for. We do not simply run campaigns, and launch initiatives based on what the media is showing to be a tragedy, rather we make calculated efforts to deliver food assistance in a manner which allows optimal value to be achieved. Expertise to do this does comes at a cost, and that is reflected in our cost base.

c) aiming for a higher customer service standard in the delivery of your aid. We do not buy food and invite the vulnerable to come and collect to ensure the photo opportunity. Rather we employ dedicated case workers which monitor the life circumstances of beneficiaries and deliver food assistance in a dignified and honourable way.

The Impact of COVID-19

Coronavirus threatened us all. But it preyed most on the vulnerable. Nearly 3 billion people across the developing world do not have access to clean water, millions more do not have access to adequate healthcare and live in crowded slums or refugee camps where social isolation is impossible.

The pandemic has caused widespread suffering in rich countries, overwhelming some of the best healthcare systems in the world. But when the disease spread to many countries with high levels of poverty and inequality, its impact was catastrophic and disproportionally affected women.

Many of the difficulties and hardships faced by vulnerable people in 2020 carried over into 2021. COVID-19 related illnesses and deaths have been on the rise, international travel was limited, political instability continued, and millions of people remain on the brink of famine.

Global poverty had been declining before COVID-19. Extreme poverty, defined as those living in households spending less than $1.90 per person per day in 2011 purchasing power parity (PPP) terms, had fallen from 1.9 billion people in 1990 to 648 million in 2019, and was on pace to reach 537 million by 2030. COVID-19 interrupted this trend. The absolute number of people living in extreme poverty rose for the first time since 1997, and, absent other measures, we would not expect global poverty headcounts to fall below 2019 levels until 2023. **As a result of long-term scarring, statisticians estimate that by 2030, 588 million people could still live in extreme poverty, an additional 50 million people compared with pre-COVID-19 estimates.**

- The World Bank reports that sub-Saharan Africa experienced its first economic recession in 25 years, with the economy declining by 2.0 percent in 2020. Growth in the region is forecast to rise to between 2.3 – 3.4 percent in 2021.
- For the first time in 60 years, East Asia's economic growth stalled – growing by a mere 1.2 percent in 2020 – and the pandemic could drive 19 million people into poverty.
- Low-income countries' debt burden may soar to between $2.6 trillion and $3.4 trillion over the next two years, according to UNCTAD. A significant share of low-income country's public debt is mainly in U.S. dollars, the depreciation makes it difficult to pay their debts.

The Impact of COVID-19 on Children's Education

COVID-19 has wreaked havoc on the lives of young children, students, and youth. The disruption of societies and economies caused by the pandemic is aggravating the pre-existing global education crisis and is impacting education in unprecedented ways.

Despite children all around the world having faced a year of school closures and disruptions, the impact has been far greater for children in poorer countries, as they often would have spent fewer years of their life in school even before the pandemic.

Children in poorer countries have lost 66 percent more of their lifetime number of schooldays during the COVID-19 outbreak compared to their peers in richer countries. On average, girls in poorer countries missed 22 percent more days in school than boys, new analysis by Save the Children found.

Children in some of the poorest countries in the world have lost up to 20 percent of their lifetime days in school during to the COVID-19 pandemic, according to the same analysis – with conflict adding to the closure of schools in some countries.

Even before COVID-19 hit, the world was experiencing a learning crisis. 258 million children of primary- and secondary-school age were out of school, and the Learning Poverty rate in low- and middle-income countries was 53 percent – meaning that over half of all 10-year-old children could not read and understand a simple text. In Sub-Saharan Africa, the figure was closer to 90 percent.

The COVID-19 pandemic has exacerbated the learning crisis, and the impact on the human capital of this generation of learners is likely to be long-lasting. At the peak of school closures in April 2020, 94 percent of students – or 1.6 billion children – were out of school worldwide.

Our Work and Focus

Towards Education

"Over half our meals are distributed to schoolchildren in places of education. When schools can offer regular meals, children are less likely to work, and more likely to go to school."

Regular Meals

"We know that hunger can only be tackled effectively with long-term solutions. That's why all our programmes provide food regularly, either every school day, every week, or every month"

Neglected Communities

"We ensure regular food is made available to schools and families from some of the world's most vulnerable, forgotten, and isolated communities"

Charity Right's work is focused around three programmatic areas: **education, tackling hunger and working with neglected communities.** Our teams work in alignment with these themes to support long-term solutions. **In addition, we continually strive to improve our impact and effectiveness across all areas of our work.**

Bangladesh

Dhaka School Feeding

Bangladesh is densely populated, with a population of 164 million people, living in an area the size of England, around 20% of whom live in extreme poverty. Dhakka, the capital, is a massive city of over 22 million, of whom 4 million live in over 5,000 slums (known locally as "bustees"). Most bustees are unsanitary, poorly serviced, and situated in environmentally hazardous areas. Ill health is endemic and devastating for the lives of the urban poor.

Consistent access to food is a major challenge for children in these areas, forcing them into labour for survival. In many slums there are no schools at all. Where there are schools, children may fail to concentrate due to hunger, leading to dropout. There are also high levels of malnutrition among this target group. Children in these contexts are often forced into child labour or early marriage just to survive.

CR's programme in Dhaka currently serves 5 slum areas, enabling access to education for over a thousand children:

- 6 schools situated in 5 bustees around Dhaka
- 1,175 students of which 534 (43%) are girls
- 1.05 million meals served in 2021

Our beneficiaries have increased from 930 in March 2021, with the addition of one new school, adding 120 students, and the expansion of two existing schools, adding another 125 students to the programme, to 1,175 by the end of the year.

Meal delivery continued at around 35,000 meals/month throughout 2021. This was despite two COVID-19 lockdowns, during which schools were closed in Jan-Feb and July-Aug. Nevertheless, daily food support to our beneficiary children continued with take-away tiffin boxes distributed on a staggered roster throughout the day at our schools. To complement this, food packs were also delivered to the most-needy school families (see next section).

Dhaka Emergency

Due to the COVID-19 lockdowns in 2021, many families of our students faced devastating hardship. Most slum families live hand to mouth, earning a meagre livelihood as daily labourers, rickshaw drivers, house maids or other petty crafts or trades. Many are continually paying off debts on loans taken for mere survival. Being unable to work during the lockdowns, these families became extremely vulnerable. Thus, CR supported such families with a total of 14,000 food packs in two distributions, each covering their food needs for 2 months.

- 2 COVID-19 lockdowns in 2021:
  - Jan-Feb (432,000 meals, 3,000 beneficiaries)
  - Jul-Aug (744,000 meals, 4,000 beneficiaries)
- Total 14,000 food packs
- Total 1.18 million meals

Sylhet School Feeding

Sylhet is a large provincial city in Bangladesh with similar social and economic challenges to the capital, especially for poor families living in slum areas. In 2021 we extended our programme to Sylhet in northern Bangladesh because our local partners in Bangladesh identified it as a high need area, which also has good local schools that we can partner with to improve education for the slum communities. We took on 3 new schools there in October, with 380 students between them, and have already delivered over 25K meals.

- 3 schools
- 380 beneficiaries
- 25.2 K meals

The programme got off to a solid start with near full attendance at all 3 schools (total 383 students) for the first 3 months.

Cox Bazaar School Feeding

The Rohingya Muslim ethnic group are considered one of the most persecuted peoples in the world. In August 2017 Myanmar military and Buddhist militias launched "clearance operations" in Rakhine state: killing an estimated 24,000, raping over 18,000 women and girls and throwing 36,000 into fires as they burned their villages. An estimated 1.1 million Rohingya refugees have since fled to Bangladesh, of which 860 thousand are in the main UN camp at Kutupalong, Cox Bazaar. A smaller number live outside the camp, where they have no assistance from the UN or access to Government services.

Our school feeding programme in Cox Bazaar supports education for 1,134 refugee children at 10 schools, both inside and outside the camp, of which 630 (56%) are girls:

1) Inside the camp we support:
   - 4 schools
     - 1 academic day-school
     - 3 boarding Quran madrassas
2) Outside the camp we support:
   - 6 schools
     - 4 academic boarding schools
     - 2 boarding Quran madrassas
3) We also have a small monthly food pack programme outside the camp, supporting:
   - 72 families
     - 216 beneficiaries

In total we delivered over 55,000 meals every month in 2021 (628 thousand meals all together) to a total of 1,134 students and 216 family members. We added one new madrassa (with 115 students) inside the camp in April 2021 (Madrasahtul Ayesha Siddiqa).

Our regular distribution in Cox Bazaar continued throughout the year, despite several disasters which occurred in the camp. During these times we also gave extra emergency assistance to the wider community (see next section).

COX Bazaar Emergency and Ramadan Distributions

As well as the trauma of displacement from Myanmar, the Rohingya in Cox Bazaar have suffered repeated disasters due to their poverty, crowded conditions in the camp and the nature of its location.

In March 2021 a massive fire tore through the camp. Fires occur frequently in Kutupalong, but this one was especially bad and destroyed over 20,000 homes.

In July 2021 seasonal flooding inundated large sections of the camp. CR offered additional assistance to our school communities at these times, supporting them with cooked meals and emergency rations. In Ramadan we also conducted *iftar* and *fitrana* distributions in Cox Bazaar:

- Fire in March/April 2021
  - 585K meals,
  - 12K beneficiaries
- Iftar in April 2021
  - 3,000 meals
  - 3,000 beneficiaries
- Fitrana in May 2021
  - 95K meals
  - 4K beneficiaries
- Floods in July 2021
  - 180K meals
  - 12K beneficiaries

Bangladesh Total Stats Summary

Schools

Dhaka:

- 8 schools (across 30 locations)
  - 6 Academic schools (day)
  - 2 Quran schools (boarding)
- 1,175 Students

Cox Bazaar:

- 10 schools (4 inside Kutopalong camp, 6 outside)
  - 5 Quran schools (4 boarding, 1 day)
  - 5 Academic schools (3 boarding, 2 day)
  - 1,134 students

Emergency (Combined Cox and Dhaka)

- 2.04 million meals
- 28 K beneficiaries

Pakistan

Thar Parkar Desert

Thar Parkar in Sindh province, Pakistan, is an arid area with a population of 1.6 million spread over 2,400 villages. The literacy rate, less than 20%, is the lowest in Pakistan. Most families live below the poverty line, lacking access to health facilities or clean water. Malnutrition is widespread and Thar is prone to repeated droughts. In 2019, 798 government schools in Thar were reported as obsolete, due to lack of registration. Most children are not registered in school at all. Many that register never attend due to living far from the schools and having to work to feed themselves and their family.

Our programme addresses this situation through school feeding. A daily meal brings kids to school. At the same time, they get an education. Improved child nutrition improves health and mental development, giving these kids a better future. The programme launched in 2017 with 664 students. By the end of 2021 it has reached 1,830 students who attend regularly in 11 government schools. Many of the children are from extremely poor families who have had no previous access to education.

Thar School Feeding

- 11 government schools
- 1,830 students regularly attending
- 432 (24%) girls
- 341K meals

Our programme in Thar got off to a slow start in 2021 due to a lockdown in Sindh that started in 2020. All schools were closed till the end of January. In February schools opened and the programme ran at full tilt up to April. Attendance was at over 60% of registered students Feb-April, which is very good for Thar, as due to the nomadic lifestyle, remoteness of villages and distance to walk to school, many families register, but the kids never attend.

From April 6th, however, there was another lock down, due to the delta variant. Schools reopened June 20th, but only for a month. They broke up July 16th for the summer holidays and didn't open again till August 30th. Finally, from September we had a good run of unbroken learning, with attendance running at 60% average for 4 months, till Dec 18, when schools closed for winter break.

Karachi

Slum areas (known as "katchi abadis") are a common feature in Pakistan's rapidly expanding cities. In Karachi alone 362 such colonies house over 8 million people (40% of the population). Katchi abadis lack government support, so services are extremely poor. Most residents are low-income families such as labourers, salesmen, rickshaw drivers or shop assistants, who tend to live hand to mouth. Their children often suffer from poor nutrition and lack access to quality education. Some become street kids, others are forced into child labour at young ages to support their families.

To help address the situation CR launched its new Karachi school feeding programme in 2021, through a partnership with the Al-Furqan Welfare Organization (AFWO), who run a network of high-quality schools throughout the slums of Karachi. AFWO provide free (or very low cost) education to uplift the socio-economic and moral status of the underprivileged. CR now provides daily nutritious meals in 14 AFWO schools, helping ensure the poor students get decent nutrition in a safe and nurturing environment.

Karachi School Feeding

- 14 Academic Schools
- 1,820 Students
- 778 (43%) girls
- 128K meals in 2021

Our new Karachi programme was due to launch in February 2021. However, due to COVID-19 lockdown this was delayed till March. Since Karachi is a crowded city, lockdowns were enforced more strictly than in Thar. We then tried to launch the programme on March 25th, but it could only run till April 5th when another lockdown was enforced due to the delta variant, all the way till August 30th. The programme finally started in earnest in September delivering over 35,000 meals. In October, there was a small drop in meals as some schools closed for festivals. However, attendance rates remained high and were sustained at around 90% up until December 17th, when schools closed for the winter break.

Pakistan Total Stats Summary

School Feeding (Combined Thar and Karachi)

- 3,659 regularly attending students, of which 1,210 are girls
- 485K meals

Ramadan distribution

- 1,000 beneficiaries
- 10,000 meals

Yemen

Al-Bayda Governorate

- 300 monthly food packs
- 1,500 beneficiaries
- 1.5 million meals

Yemen is considered one of the world's largest ongoing humanitarian crises, due to the war now in its seventh year, which has killed or injured tens of thousands and internally displaced at least 4 million. In this situation, 7.6 million children were estimated to suffer from malnutrition in 2021 and the conflict has disrupted schooling across the country. Eight million children need educational assistance across Yemen, 2,507 schools are reported destroyed, damaged or out of service and fragmentation of the education systems has impacted the learning of 10.1 million children, while another 2 million are out of school all together.

In 2021 our Yemen programme has focussed on supporting the remote village of Al-Sehan, in Bayda Governorate, where the only school was severely damaged by war in 2017. Many men in the village have been killed or maimed, leaving a high proportion of widows, single parents and poor families, most of whom could not afford to send their children to school. To address this, CR has distributed monthly food rations to all 300 families in the village for the whole of 2021, thus lifting economic burden off the families so that they can send their kids to school in the nearby town of Ar-Radaa.

Turkey

Uyghur Muslim Refugees

The Uyghurs of East Turkistan routinely suffer massive human rights abuses at the hands of the Chinese state. Millions are interned in "re-education camps", subjected to abuse and indoctrination. Some escaped China to Turkey. Many families were split in this process. Uygur children in Turkey often lack one or both parents. Around 50,000 Uyghur refugees now live in Turkey. The majority women, who struggle financially to support their families.

CR's programme in Turkey assists 306 families to meet their nutritional needs. Previously we delivered food packs, but in 2021 we switched to monthly credit transfers onto A101 Supermarket voucher cards. This way our families can shop at their own convenience choosing the food items they need the most, rather than being limited to a basic food pack. It also gives them the dignity of going to shop like everybody else rather than getting a food pack delivered.

However, since our objective is not to create dependence, but self-sufficiency, we now complement food support with an adult education programme, sponsoring English and Turkish language training to 265 family members. Next, we plan to add vocational training to equip beneficiaries with language and technical skills to get jobs, restore dignity and become independent members of Turkish society.

- 306 families receiving monthly food support
- 1,533 beneficiaries
- 1.56 million meals
- 265 beneficiaries receiving language training

Ethiopia

Ethiopia's capital, Addis Ababa, is a crowded city of 5 million, growing rapidly (4.3%/year) due to migration from rural areas. Newcomers establish slums around the edge of the city, which lack adequate housing, sanitation, or livelihoods. Vulnerable residents struggle to feed their families: 1 in 5 households in Addis ran out of food in 2020. There has also been large scale internal displacement due to conflict in recent years. Ethiopia has an internally displaced population of 4 million, one of the largest in the world. Many camps were established around Addis Ababa for communities displaced from eastern Oromiyya and Somali regions in 2018.

Food Packs

In 2021 CR delivered 3 rounds of food packs to families of a camp for internally displaced persons (IDPs) at Legetafo, just outside Addis Ababa. These helped the community during COVID-19 lockdown in April-May and again over the summer, when schools were closed. Finally, a third round of food packs were distributed in November, when movement was restricted in the camp due to the threat of the ongoing civil war at that time.

Total Delivery Figures for Food Packs

- 17,600 food packs
- 1.03 million meals
- 3,000 beneficiaries

School Meals

In 2021 we launched school feeding in 5 schools serving slum and IDP populations in and around Addis Ababa. Many of the students used to skip school to work, some dropping out completely, to become litter pickers or construction labourers. When we launched the programme, we conducted a medical survey. Many of our students were so malnourished they technically ought to be admitted to hospital. Our feeding programme promises to have a huge impact for these kids. A solid meal and a cup of milk each day can change their future.

We had planned to launch in September, but this was delayed till October due to the political situation with a civil war threatening stability. We managed to launch in October, in 4 schools, with 1,208 students at an attendance rate of 96%. In November we added a fifth school taking our total registered students to 1,704, with 90% attendance sustained up to the end of the year. We also started to deliver meals to teachers and cooks from December onwards, taking our monthly meal count to over 35,000.

Total School Feeding Delivery Figures

- 1,704 students
- 941 (55%) girls
- 5 schools
- 78K meals in 2021

Malawi

Malawi is one of the poorest countries in the world, with 50% poverty and 25% chronic poverty. Mangochi District, Southern Malawi, with a population of 1.2 million, ranks worst in the country for poverty at 73%; Extreme poverty is 44%; Food insecurity affects 30% of the population; Malnutrition among children is widespread; Literacy is only 43%; Half of over-15s never attended school; 91% have no formal qualification; Primary school dropout is 3.5%/year, while only 9% complete primary school and just 0.1% complete tertiary education.

Our Malawi school feeding programme addresses food security, malnutrition and education in Mangochi District. A nutritious meal a day brings kids to school, improves concentration, reduces drop out, improves academic performance, physical condition, and mental development all at once. In 2021 we launched at pilot scale in 3 madrassas, scaling up to 5 madrassas by the end of the year. In January 2022 we also launched in 8 government schools adding 8,700 students to the programme.

School Feeding

- 435 registered students by the end of 2021
- 245 (58%) girls
- 5 madrassas
- 27K meals

Our feeding programme in Malawi launched in 3 madrassas around Blantyre in June 2021 as a pilot scheme. This ran for 3 months initially. Evaluation was then conducted in September and feedback from the imams indicated it was successful. Increased levels of new registration and higher rates of attendance were observed than prior to the programme. It was therefore decided to resume the programme in October in the 3 initial madrassas. The programme was then scaled to 5 madrassas in December with further scaleup and launch in government schools scheduled in 2022.

Sudan

Humanitarian needs continue to grow in Sudan as political/economic crisis and food insecurity affect millions. 12.5 million Sudanese needed humanitarian assistance in 2021. Eastern Sudan also hosts 126,000 Eritrean refugees. Ongoing deterioration in the political and human rights situation in Eritrea continues to displace thousands into Sudan. These refugees are highly vulnerable, lacking access to government services or local community support. They also place additional burden on local host communities, who are also poor.

School Feeding

Our school feeding programme in Sudan provided one meal daily to 11,239 students in 26 academic day-schools and 3 meals a day to 951 boarding students in 7 madrassas and 2 academic boarding schools through 2021. We achieved outstanding success at Al-Mustagbal Girls Secondary, getting the best results in Kassala State, including second highest scoring individual, who entered medical college.

- 2,100 students, of which 924 (44%) are girls
- 8 schools
    - 2 boarding schools
    - 6 day-schools
- 778K meals in 2021

Delivery to academic schools did not operate in January 2021 due to COVID-19 lockdown. In February it resumed at full capacity, continuing through March. From April 16th to May 17th schools closed for Ramadan and Eid break. In May only G8 and G11 returned to attend special study classes for exams which lasted through June. The exams were in July. In August all students broke up for the summer. School resumed in September at full capacity, continuing through November. However, there was a coup in November, which resulted in sanctions being re-instated. As a result, we were unable to transfer funds for our programmes in December 2021.

Madrassa Meals

Our meal delivery in madrassas continued for most of the year uninterrupted. Madrassas weren't impacted by the lockdowns and had no summer break. There was slow but consistent growth in the number of students over the course of the year, starting at below 600 and rising to 753 students in our 7 madrassas by November. Unfortunately, however, due to the political situation, we were unable to sustain meal delivery into December 2021.

- 7 Madrassas (all boarding, 3 meals per day)
- 753 students, of which 156 (20%) are girls
- 699K meals in 2021

Family Food Packs

- 508 families supported monthly
- 1,627 beneficiaries
- 2.33 million meals

Our family programme assisted 508 most-needy refugee families in 4 camps with monthly family food packs to reduce hunger, improve nutritional status and assist household economics. This programme continued to run throughout 2021 but was also impacted by the political situation in December.

Financial review

In 2021 the Charity's total income for the year was £2.14m (2020: £3.14m). This trend was reflective of what has been seen by many UK charities; in 2020 at the start of the pandemic, donations increased significantly. Income then reduced in 2021, as uncertainties relating to the end of the furlough scheme and general fatigue kicked in.

- Donations and legacies: Income received from donations towards appeals and fundraising activities has been reclassified from Charitable activities to include donations and legacies. The total donations received during the year was £1.92m (2020: £2.96m) representing a post pandemic decline in donations given that the significant increase in donations in 2020 was due to the pandemic onset. This is however still encouraging progress reflecting the work done to increase the awareness of the Charity and showcasing the impact of our work. Charity Right now in its 6th year has created a solid and reputable brand which is well recognised. In 2022, the Charity will focus on building upon this further in addition to working on increasing the level of regular donations.

- Charitable expenditure: these include cost of fundraising activities, operations, and welfare aid. Overall, the expenditure increased by almost 12 per cent to £2.38m (2020: £2.12m), driven by the increase in activities.

  Aid payments increased by almost 19 per cent to £1.66m (2020: £1.39m). In monetary value this is an increase of £264k, of which half was due to Charity Right supporting Bangladesh through Ramadan and through the flood crisis, with food packs for daily earners.

The Charity's operational expenditure almost remained the same at £725k (2020: £722k).

Reserves Policy

Charity Right has a long-term approach to food poverty. The Board has determined that a minimum of 3 months' operational expenditure be maintained as reserves. The Board reviews the reserves policy annually.

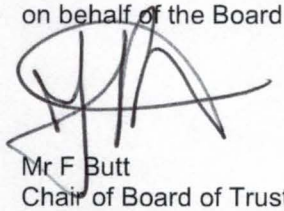
At year-end, Charity Right funds amount to £1.4m (2020: £1.66m), with restricted funds totalling £215k (2020: £267k).

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the Charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 28 December 2022 and signed on behalf of the Board of Trustees by:



Mr F Butt
Chair of Board of Trustees

Opinion

We have audited the financial statements of Charity Right (the 'Charity') for the year ended 31 December 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

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

Pearlman Rose

Mohammad Jilani (Senior Statutory Auditor)

For and on behalf of
Pearlman Rose
Chartered Accountants & Statutory Auditors
39-40 Skylines Village
Limeharbour
London
E14 9TS

30 December 2022

CHARITY RIGHT

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 **Total funds** £	2020 Total funds £
Income and endowments					
Donations and legacies	**5**	1,226,116	896,457	2,122,573	3,127,893
Other trading activities	**6**	12,480	–	12,480	14,787
Total income		1,238,596	896,457	2,135,053	3,142,680
Expenditure					
Cost of trading activities	**7**	4,513	–	4,513	–
Expenditure on charitable activities	**8**	1,407,953	975,507	2,383,460	2,116,382
Total expenditure		1,412,466	975,507	2,387,973	2,116,382
Net (expenditure)/income and net movement in funds		(173,870)	(79,050)	(252,920)	1,026,298
Reconciliation of funds					
Total funds brought forward		1,361,564	294,590	1,656,154	629,856
Total funds carried forward		1,187,694	215,540	1,403,234	1,656,154

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 24 to 32 form part of these financial statements.

CHARITY RIGHT

Company Limited by Guarantee

Statement of Financial Position

Year ended 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	**15**	35,433	649
Current assets			
Debtors	**16**	275,071	173,936
Cash at bank and in hand		827,517	1,215,475
Investments	**17**	279,356	279,356
		1,381,944	1,668,767
Creditors: amounts falling due within one year	**18**	(14,143)	(13,262)
Net current assets		1,367,801	1,655,505
Total assets less current liabilities		1,403,234	1,656,154
Net assets		1,403,234	1,656,154
Funds of the charity			
Restricted funds		215,540	294,590
Unrestricted funds		1,187,694	1,361,564
Total charity funds	**19**	1,403,234	1,656,154

These financial statements were approved by the board of trustees and authorised for issue on 28 December 2022, and are signed on behalf of the board by:

Mr F Butt
Trustee

The notes on pages 24 to 32 form part of these financial statements.

CHARITY RIGHT

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 December 2021

	2021 £	2020 £
Cash flows from operating activities		
Net (expenditure)/income	(252,920)	1,026,298
Adjustments for:		
Depreciation of tangible fixed assets	7,345	216
Accrued income	205,175	134,794
Changes in:		
Trade and other debtors	(306,310)	(103,492)
Trade and other creditors	881	(6,798)
Cash generated from operations	(345,829)	1,051,018
Net cash from / (used in) operating activities	(345,829)	1,051,018
Cash flows from investing activities		
Purchase of tangible assets	(42,129)	–
Net cash used in investing activities	(42,129)	–
Net decrease in cash and cash equivalents	(387,958)	1,051,018
Cash and cash equivalents at beginning of year	1,215,475	164,457
Cash and cash equivalents at end of year	827,517	1,215,475

The notes on pages 24 to 32 form part of these financial statements.

1. General information

The Charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 203 Westgate, Bradford, BD1 3AD.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the Charity's ability to continue as a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the Charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds. These include funds raised at awareness events, specifically designed to support the charity's operational running costs.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from regular giving and donations which have not been triggered by a specific call to action, is treated as voluntary donations and is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from fundraising appeals and events has been reclassified to donations from charitable activities and is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

- rental income generated from the donated long leasehold property, is treated as unrestricted income and used to further any of the charity's purposes at the discretion of the trustees. This is classified as income from other trading activities.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- costs of other trading activities includes the costs related to the management of the rental property.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Investment properties are initially measured at cost and, with some exceptions may be subsequently measured using a cost model or fair value model, with changes in the fair value under the fair value model being recognised in profit or loss.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Charity Right is a company limited by guarantee and accordingly does not have a share capital.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Voluntary donations	1,039,353	–	1,039,353
Zakat	–	882,796	882,796
Gift Aid	186,763	–	186,763
Other income	–	13,661	13,661
	1,226,116	896,457	2,122,573

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Voluntary donations	1,842,995	–	1,842,995
Zakat / Qurbani	–	1,117,829	1,117,829
Gift Aid	159,696	–	159,696
Other income	–	7,373	7,373
	2,002,691	1,125,202	3,127,893

Other income includes donations received from selected donors through awareness events to generate funds to be specifically used for the operating costs of the charity.

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Rental income	12,480	12,480	14,787	14,787

Rental income relates to the rent received from the long leasehold property during the year.

7. Costs of other trading activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Rental costs	4,513	4,513	–	–

These costs relate specifically to the long leasehold property in generating rental income.

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Fundraising activity	131,676	–	131,676
Welfare food distribution - Bangladesh	134,110	253,982	388,092
Welfare Bangladesh Ramadan/Floods	–	143,717	143,717
Welfare food distribution - Pakistan	38,949	72,335	111,284
Welfare food distribution – Sudan	288,457	352,559	641,016
Welfare Yemen	135,007	–	135,007
Welfare Turkey	52,151	96,853	149,004
Welfare Ethiopia	30,186	56,061	86,247
Welfare Malawi	4,591	–	4,591
Support Costs	592,826	–	592,826
	1,407,953	975,507	2,383,460

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fundraising activity	367,076	–	367,076
Welfare food distribution - Bangladesh	132,582	254,105	386,687
Welfare food distribution - Pakistan	90,201	175,095	265,296
Welfare food distribution – Sudan	184,401	352,436	536,837
Welfare Yemen	41,460	–	41,460
Welfare Turkey	54,192	105,197	159,389
Welfare Qurbani	4,914	–	4,914
Support Costs	354,723	–	354,723
	1,229,549	886,833	2,116,382

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2021 £**	Total fund 2020 £
Fundraising activity	131,676	43,574	175,250	441,568
Welfare food distribution - Bangladesh	388,092	128,465	516,557	472,317
Welfare Bangladesh Ramadan/Floods	143,717	47,604	191,321	–
Welfare food distribution - Pakistan	111,284	36,814	148,098	323,680
Welfare food distribution – Sudan	641,016	212,232	853,248	608,374
Welfare Yemen	135,007	44,699	179,706	55,540
Welfare Turkey	149,004	49,323	198,327	194,420
Welfare Ethiopia	86,247	28,574	114,821	–
Welfare Malawi	4,591	1,541	6,132	–
Welfare Qurbani	–	–	–	20,483
	1,790,634	592,826	2,383,460	2,116,382

10. Analysis of support costs

	Charitable activities	**Total 2021**	Total 2020
	£	**£**	£
Staff costs	315,089	315,089	174,567
Premises	10,714	10,714	9,317
Communications and IT	61,090	61,090	23,608
General office	5,347	5,347	2,238
Human resources	30,508	30,508	31,666
Finance costs	23,637	23,637	49,618
Governance costs	31,692	31,692	18,343
Marketing	111,485	111,485	41,893
Travel	3,264	3,264	3,475
	592,826	592,826	354,725

Gift Aid and the net of income generated through awareness events, including property rental income, together totalling £208,391 has been used to partially cover support costs.

Governance costs includes the costs for trips to evaluate and conduct Monitoring and Evaluation of schools and families' projects, and also the cost of conducting the annual audit. This also includes license fees paid to Charity Right Worldwide as part of a brand licensing agreement.

Finance costs includes card payment processing fees and bank charges.

Staff support costs have also been allocated to each of the other above activities on the basis of the number of direct staff supported during the period in the relevant activity.

11. Net (expenditure

Net (expenditure) stated after charging:

	2021	2020
	£	£
Depreciation of tangible fixed assets	7,344	216

12. Auditors remuneration

	2021	2020
	£	£
Fees payable for the audit of the financial statements	4,750	4,750

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	303,369	215,307
Social security costs	32,832	23,631
	336,200	238,938

13. Staff costs *(continued)*

The average head count of employees during the year was 11 (2020: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff - Fundraising & Marketing	5	5
Number of staff - Management and support functions	6	6
	11	11

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Equipment £
Cost	
At 1 January 2017	2,403
Additions	42,129
At 31 December 2017	44,532
Depreciation	
At 1 January 2021	1,755
Charge for the year	7,344
At 31 December 2021	9,099
Carrying amount	
At 31 December 2021	35,433
At 31 December 2020	649

16. Debtors

	2021 £	2020 £
Prepayments and accrued income	275,071	173,936

Income has been accrued where donations have been made but have not yet have been received due to timing differences, are treated as accrued income relating to the reporting period. The total accrued income for 2021 is £205,175 (2020: £134,794).

Aid payments relating to January 2022 were prepaid in December 2021 to enable the projects to have funding in place at the beginning of 2022. These payments of £69,896 were all expended in January 2022 (2020: £39,142).

17. Investments

	2021	2020
	£	£
Other investments	279,356	279,356

Other investments include long leasehold property recorded at fair value at acquisition.

18. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	9,393	7,862
Accruals and deferred income	4,750	5,400
	14,143	13,262

19. Analysis of charitable funds

Unrestricted funds

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
General funds	1,361,564	1,238,596	(1,412,466)	1,187,694

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
General funds	573,635	2,017,478	(1,229,549)	1,361,564

Restricted funds

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
Restricted Funds	294,590	896,457	(975,507)	215,540

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
Restricted Funds	56,221	1,125,202	(886,833)	294,590

CHARITY RIGHT

England & Wales - Charity number 1163944

Accounts

COMPANY REGISTRATION NUMBER: 09807927
CHARITY REGISTRATION NUMBER: 1163944

CHARITY RIGHT

Company Limited by Guarantee

Financial Statements

31 December 2020

PEARLMAN ROSE
Chartered Accountants & Statutory Auditors
39-40 Skylines Village
Limeharbour
London
E14 9TS

CHARITY RIGHT

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2020

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CHARITY RIGHT

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2020

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 December 2020.

Reference and administrative details

Registered charity name	CHARITY RIGHT
Charity registration number	1163944
Company registration number	09807927
Principal office and registered office	203 Westgate Bradford BD1 3AD
The trustees	Mr F Butt (Chair) Mr A U Kidwai (resigned 1 November 2020) Ms Rahma Javed (appointed 1 November 2020) Mr A Khan Dr J El-Murad (resigned 1 November 2020)
Auditor	Pearlman Rose Chartered Accountants & Statutory Auditors 39-40 Skylines Village Limeharbour London E14 9TS
Bankers	Al Rayan Bank National Westminster Bank

Chairman's Message

The Year 2020 will be talked about for generations to come.

Covid-19 quite literally transformed the world, raising a plethora of underlying issues like people's health, hardship and mental well-being.

Many lost loved ones. Some lost livelihoods and without doubt, we were all tested.

And tests expose us; our faults, weaknesses, our awareness. But it's that awareness that enables us to be more focused and proactive in rectifying aspects of our character. Indeed, tests purify us. So, whilst the year was incredibly difficult, I believe we are better refined because of it.

Yet when going through tribulation, we often forget and fall into fear.

Like many in the charity sector I too was fearful as the pandemic kicked in. How would Charity Right cope...?

The unpredictable nature of Covid-19, the travel and delivery restrictions, global lockdowns (etc) leaving me guessing as to how we would cater for our beneficiaries, from a donation perspective but also logistically.

This was a new and unprecedented challenge.

And so, whilst some were scrambling for extra loo rolls... the Charity Right team doubled down on efforts to stop those already cut off, from starving to death.

The year started with a revamp to our fund-raising process - inspired - much to the credit of our CEO, Sajad Mahmood. During 2019 we had built plans to focus primarily on digital fund-raising. And as the world transitioned online in 2020, we were perfectly placed to deliver our message and relay our objective powerfully and efficiently.

As we approached Ramadan 2020, (despite personal feelings of being at the precipice of a cliff edge), the fund-raising performance was like no other.

That digital strategy and our amazingly generous donor base allowed the organisation to significantly improve its fund-raising efforts from 2019. In fact, it was a record-breaking year!

During 2020, Charity Right served over 10 million meals around the world.

That's almost 1 million meals a month.

Aside from fund raising, we are now more transparent than ever. You've asked us to show more clearly where we spend your money. We can now deliver on those requests.

We do so to ensure our donors have absolute confidence in donating their hard-earned money to Charity Right. We are keen to show everyone we work with, how we deliver on our promise.

Our team (who worked like troopers throughout), has expanded. Our Trustee team too has increased in depth and quality. All in all, it's been an incredible year for the organisation.

We now aim to feed 2 million meals a month – something I strongly believe can be achieved in the near future.

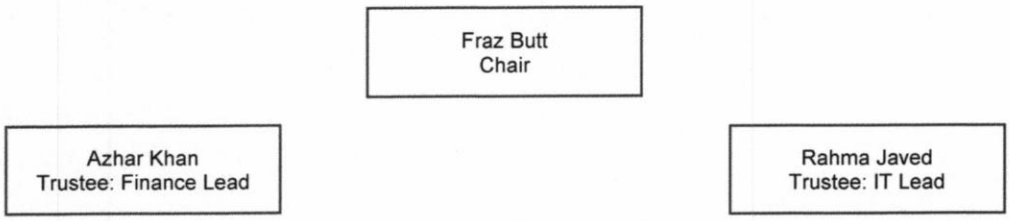
And so, the Year 2020 has served as a huge reminder for me and no doubt many others. A wake-up call and a reminder.

A reminder on just how special the team is at Charity Right; how remarkable our donors are; and indeed, a profound reminder that our need to serve others is the greatest level of fulfilment anyone can achieve.

Whilst we may not end the suffering tomorrow, I remain optimistic. Come what may, working collectively, we can soon, eradicate poverty.

Fraz Butt
Chair

Structure Governance and Management



The board of trustees draws upon the diverse experiences of its members as the charity endeavours to achieve sustainable growth and notable impact. We aim to ensure the critical functions of the organisation have access to expertise from a non-executive level. The board is looking to add additional board members in the fields of programme delivery / governance and education to provide further support for the executive team.

The governance of the charity is supported through quarterly board meetings and an annual all team away day. The board meetings ensure that all fiduciary responsibilities are completed but also genuine support is given to the delivery of the business plan agreed with the executive team. The annual away day which follows the Ramadan season is one which allows new ideas to be explored and a genuine review of practise to take place.

About Charity Right
We are an international food programme which provides regular meals to school children and families in the most neglected parts of the world. In the case of emergency situations, we aim to find innovative ways to offer long-term support to affected communities, our mission being to see a world in which hunger is no longer a barrier preventing people from reaching their full potential. We aim to empower, inspire and initiate social change and empowerment for those with a will to work for a better future.

Objectives and Activities
We have a number of clear undertakings at the heart of our work:

a) providing food supplies, items, grants and services to individuals in need and other groups or organisations that are working to prevent and relieve hunger and poverty.

b) investing in monitoring and evaluation of our programmes to ensure that we are actually delivering what we are raising money for. We do not simply run campaigns, and launch initiatives based on what the media is showing to be a tragedy, rather we make calculated efforts to deliver food assistance in a manner which allows optimal value to be achieved. Expertise to do this does come at a cost, and that is reflected in our cost base.

c) aiming for a higher customer service standard in the delivery of your aid. We do not buy food and invite the vulnerable to come and collect to ensure the photo opportunity. Rather we employ dedicated case workers which monitor the life circumstances of beneficiaries and deliver food assistance in a dignified and honourable way.

Achievement and Performance

Towards Education

"Over half our meals are distributed to schoolchildren in places of education. When schools can offer regular meals, children are less likely to work, and more likely to go to school."

Regular Meals

"We know that hunger can only be tackled effectively with long-term solutions. That's why all our programmes provide food regularly either every school day, every week, or every month"

Neglected Communities

"We ensure regular food is made available to schools and families from some of the world's most vulnerable, forgotten, and isolated communities"

Charity Right's work is focused around three programmatic areas: **education, tackling hunger and working with neglected communities.** Our teams work in alignment with these themes to support long-term solutions. **In addition, we continually strive to improve our impact and effectiveness across all areas of our work.**

Sustainable Development Goals

The 2030 Agenda for Sustainable Development, adopted by all United Nations Member States in 2015, provides a shared blueprint for peace and prosperity for people and the planet, now and into the future. At its heart are the 17 Sustainable Development Goals (SDGs), which are an urgent call for action by all countries - developed and developing - in a global partnership. They recognize that ending poverty and other deprivations must go hand-in-hand with strategies that improve health and education, reduce inequality, and spur economic growth – all while tackling climate change and working to preserve our oceans and forests.

Our work aligns with and works towards the following goals:

- GOAL 1: No Poverty.
- GOAL 2: Zero Hunger.
- GOAL 3: Good Health and Wellbeing.
- GOAL 4: Quality Education.
- GOAL 5: Gender Equality.
- GOAL 6: Clean Water and Sanitation.
- GOAL 10: Reduced Inequalities.

The nature of our work – fighting hunger - does not easily lend itself to measurable outcomes. Yet the significant impact of feeding children so they are better able to get an education is unquestionable and clear from the illustrations given below. The summary of our work in 2020 in this report will show the reader how successful Charity Right has been in reducing hunger in schools, improving school attendance and the increase in the number of children reporting a positive change in their lives, since receiving a school meal each day.

Tracking BMI

At Charity Right we record and regularly monitor and evaluate the BMI of all new students in schools that we support in Pakistan, Bangladesh and Sudan; in order to monitor and evaluate the difference that our meal provision is making to a child's growth pattern. **Almost all new students are underweight.**

What Is BMI?

Body mass index (BMI) is a calculation that uses height and weight to estimate how much body fat someone has. Although not a perfect measure of body fat, BMI helps identify children who are gaining weight too slowly or too quickly.

What Do the Figures Mean?

BMI percentiles show how a child's measurements compare with others the same gender and age. For example, if a child has a BMI in the 60th percentile, 60% of the kids of the same gender and age who were measured had a lower BMI.

The categories that describe a person's weight are:

- Underweight: BMI is below the 5th percentile age, gender, and height.
- Healthy weight: BMI is equal to or greater than the 5th percentile and less than the 85th percentile for age, gender, and height.
- Overweight: BMI is at or above the 85th percentile but less than the 95th percentile for age, gender, and height.
- Obese: BMI is at or above the 95th percentile for age, gender, and height.

With much of 2020 affected by Covid-19, Charity Right was unable to collect or evaluate any relevant BMI data. The constant closures of schools and no real method of reaching school children will have undoubtedly affected the nutrition levels across the many regions in which Charity Right operates. Families that struggled to provide a single meal to their children and had been reliant on a school meal for nourishment of their children were tested greatly. We are hopeful that with the re-opening of school's families and children can once again return to both work and school.

Over the course of the year, our work - with our partner organisations, reached almost 19,754 people: ***2,129 in Bangladesh. 1,800 in Pakistan. 14,825 in Sudan and 1,000 in Turkey.***

Bangladesh, Dhaka

In Dhaka, millions of children work picking rubbish in landfills, as window washers and as street vendors. Around one in six children between the ages of six and fourteen do not receive any form of education. The most common reason for children's absence or total lack of participation in school is hunger, causing an inability to concentrate or forcing children to work to feed themselves.

Charity Right's school feeding programme in Bangladesh has enabled access to education for hundreds of children. However, due to the Covid-19 lockdown, schools were closed in Dhaka for much of the year. Nevertheless, Charity Right continued to deliver daily food support to our beneficiary children, distributing takeaway tiffin boxes on a staggered roster throughout the day at our beneficiary schools.

Due to the Covid-19 lockdown towards the end of 2020, the families of Charity Right beneficiary students faced a devastating additional hardship. Most of these families live hand-to-mouth, earning a meagre livelihood as daily labourers, rickshaw drivers, housemaids or other petty crafts or trades. However, during the lockdown, these people were prevented from working. Thus, Charity Right supported these families with 3,000 food packs as additional support.

Earlier in the year, Dhaka suffered severe flooding, which also impacted our beneficiary community. Hence in July 2020, Charity Right also delivered food packs as an additional support measure.

Achievements:

- At the end of 2020, there were **928 students** enrolled in our **27 partner schools**
- Covid lockdown relief family food packs: **3,000**
- Flood relief family food packs: **2,000**
- Total meals provided: **2,634,450**

Cox's Bazar (Rohingya Refugees)

There are over 860,000 Rohingya refugees living in Cox's Bazar. Covid-19 has only intensified the hardship these people already face. Lockdowns to mitigate the spread of the virus have resulted in disrupting means of generating income.

In 2020, Charity Right provided daily school meals to 1,019 school children. Our orphanages and madrasas have operated as normal, and we were able to continue providing daily food to families in need. Each month, we were able to provide 72 monthly food packs, and during Ramadan, we provided daily iftar for the children.

Achievements:

- At the end of 2020, there were **1,235 students** enrolled in **9 partner schools**
- Charity Right provided a family food pack to **72 families** every month
- Total meals delivered: **538,474**

Thar Desert, Pakistan

The Thar Desert in Sindh province, Pakistan is a huge area where 1.6 million people live, spread over 2,400 villages. The literacy rate is at less than 20%, the lowest in Pakistan. Most families live way below the poverty line and don't have adequate health facilities or access to clean water. Malnutrition is widespread. The area is frequently prone to droughts. The Daily Times of Pakistan (2019) reported that 798 government schools in Thar are obsolete due to a lack of registration. Most children are not registered in school at all. Those that do register may never attend because the children have to work to feed themselves and their families.

Our programme addresses this situation through school feeding. The promise of a meal brings children to school. At the same time, they get an education. Improved child nutrition also assists better cognitive development and general health, giving these kids an all-round better future. The programme launched in 2017 with a baseline of 664 students. At the beginning of 2019, it was up to 1,501 students in 10 schools. At the start of 2020, increased enrolment meant that 1,905 students were now registered in those same 10 schools.

Many children enrolled in these schools are from extremely poor families and have had no previous access to education. When these schools closed due to the Covid-19 lockdown in 2020, Charity Right distributed food packs to 608 of the most vulnerable families in the school community. Charity Right also continued to pay cooks' salaries and cover operational costs during the lockdown.

Achievements:

- **Daily school meals** served to **1,905** students in **10 schools**
- A total of **173,332** meals provided over 2020
- **608 food packs** delivered to most vulnerable families during school closure for Covid-19 lockdown

Karachi, Pakistan

When Pakistan implemented a strict Covid-19 lockdown in Karachi, factories and shops were closed, and cleaners and service workers were told to stay home by their employers. Daily workers were severely impacted, and it fell upon charities to ease the economic burden for them and their families. Charity Right responded by providing **3,000 food packs**; each pack provided food for a month.

Uyghur Muslims in Turkey

The Uyghur population of East Turkistan (aka the Xinjian province of China) have suffered severe human abuses on a massive scale over the past 5 years, with millions of Uyghurs (and other Muslim Turkic minorities) interned in "re-education camps". Some have managed to escape China and sought asylum in Turkey. Often, families were split during migration. Consequently, many Uyghur children who escaped from China or were born in Turkey have lost one or both parents to the camps. Currently, around 50,000 Uyghurs live in Turkey. Many are unskilled women struggling to financially support themselves and their children. They rely on handouts to meet day-to-day needs and struggle to sustain both rent and living costs.

In 2019, Charity Right conducted a field survey in Istanbul, gathering data that indicated 400 families were in urgent need of support. Since the beginning of 2020, Charity Right provided 400 food packs to widows and single-parent families to ease the burden and aim to enable families to establish themselves in Turkey for the long-term. Due to the Covid-19 lockdown, we were unable to facilitate plans to provide vocational skills and language skills to our beneficiaries during this time. However, this programme is now set up and due to launch at the beginning of 2022.

Achievements:

- **400 families** supported with a food pack each month
- **5,000 food packs** provided in total
- **1,335,000 meals** provided in total

Sudan - Kassala and Al-Gedarif States

Sudan is one of the poorest countries in the world. More than two thirds of the population live below the poverty line. Before the Covid-19 pandemic, around 9.3 million people were already in need of humanitarian support across Sudan. Years of conflict, recurrent climatic shocks and disease outbreaks continue to affect the lives and livelihoods of many Sudanese people. Economic turmoil since the revolution in 2019 has contributed to the continued worsening humanitarian situation. In the east of the country, over 500,000 Eritrean refugees, who have lived in exile for decades, are still not able to return home due to ongoing political conflict in their home country.

In our regular programmes in Sudan, we provide school meals in **30 schools** to both refugee and host community students in and around refugee camps in Eastern Sudan. Charity Right also delivers **508 family food packs** to the most vulnerable and needy families in 4 camps in Kassala State. Our programmes continued to operate through the pandemic. Despite these challenges, the schools sponsored by the Charity Right Feeding Programme achieved impressive exam results.

Achievements:

- Daily school meals to **12,585 students** in 30 schools
- Three meals per day to **894 boarding students** in **7 hifz madrassas**
- Monthly food packs to **508** of the most vulnerable families in 4 refugee camps
- A total of **3,900,075 meals** provided in 2020

Yemen

Armed conflict in Yemen has resulted in the largest humanitarian crisis in the world. More than 20 million people in Yemen live with ongoing food insecurity, 10 million of them at risk of famine.

Charity Right started a regular programme to distribute a monthly family food pack in the remote village of Al-Sarhan in the Radaa District, Al Bayda Governorate in September 2020. The village lost a lot of its adult male population in the fighting, so the community has a lack of breadwinners to support widows, children, and the elderly. Of a population of around 3,000, over 2,000 people need basic assistance. There is no clean water in the village, and the only local water supply is a well which is 2km away. Many of the inhabitants have no homes and live in tents. The only school has been closed for almost 3 years. It was damaged by the war and there is no budget from the government to run the school. However, families receiving food support from Charity Right can now afford to send their children to schools in Radaa town.

Achievements:

- Monthly food packs provided to **300 families**
- A total of **1,050 food packs** provided in 2020
- A total of **485,750 meals** provided in 2020

Challenges Faced in 2020

The main challenge we faced in 2020 was the uncertainty caused by the Covid-19 pandemic and associated lockdowns and restrictions around the world, as well as right here in the UK. These led to school closures and restrictions on movement, which necessitated contingency plans and a whole different way of working. We had no fundraising gatherings in the UK. With the office closed for most of the year, our team had to adapt to working remotely, which was challenging at first but quickly became the new norm.

However, it was pandemic-related restrictions globally that caused the most disruption to our programmes. With school closures in various countries at various times, our delivery was impacted. In some places, like Bangladesh, we were able to continue the feeding programme delivery even while schools were not operating. In others, like Thar, Pakistan, we were able to compensate the beneficiary families for the suspension of school feeding by delivering food packs. In Sudan, we were not able to do either of these while the lockdown was occurring, so the programme did suffer considerably.

The situation in Bangladesh, Sudan and Pakistan was further exasperated by devastating floods in all three countries during 2020.

Key aspirations for 2021

Without a doubt, the most important aspiration for 2021 will be a return to normality while keeping our programmes operating as fully and smoothly as possible, with the assurance of safety for our beneficiaries. We aspire to continue to support our partner schools and maintain the smiles on our pupils' faces when they receive their school meals and family support.

We will continue working with all our existing programmes and plan to grow projects with our implementing partners in other areas in Pakistan, Bangladesh and Turkey. We also plan to start new programmes in Malawi, Ethiopia and Afghanistan. To realise these aspirations, we hope for the continued support of our donors and supporters.

Financial review

In 2020 the Charity's total income increased by 86 per cent to £3.14m (2019: £1.69m). During the Covid-19 restrictions, all offline activities, such as fundraisers, bucket collections etc, across the sector were halted. This meant that more donors referred to online and digital channels. As a charity focussing on online and digital channels, we benefitted from this driving the significant growth in income.

- Donations and legacies: include regular giving and repeated donations from loyal donors. Our regular giving and repeated donations for 2020 increased to £271k (2019: £176k) representing an increase of 54 per cent. This is encouraging progress reflecting the work done to increase the awareness of the Charity and showcasing the impact of our work.

- Charitable activities: include donations towards appeals and fundraising activities and also includes grant agreements. Income from our appeals and fundraising activities for 2020 of £2.86m (2019: £1.51m), has increased by 89 per cent. This is mainly due to Charity Right now in its 6th year having created a solid and reputable brand which is well recognised.

  This increase in charitable activities income is positive. In 2021, the Charity will focus on building upon this further in addition to working on increasing the level of regular donations.

- Charitable expenditure: these include cost of fundraising activities, operations, and welfare aid. Overall, the expenditure increased by almost 28 per cent to £2.12m (2019: £1.66m), driven by the increase in activities

  Aid payments increased by almost 24 per cent to £1.39m (2019: £1.13m). In monetary value this is an increase of £267k, of which half was due to Charity Right supporting Pakistan through the Covid crisis with food packs for daily earners.

The Charity's operational expenditure increased by almost 37 per cent to £722k (2019: £528k). During 2020 funds were invested into partnerships such as TDR and Merciful Servant who helped promote the Charity.

Reserves Policy

Charity Right has a long-term approach to food poverty. The Board has determined that a minimum of 3 months' operational expenditure be maintained as reserves. The Board reviews the reserves policy annually.

At year-end, Charity Right funds amount to £1.66m (2019: £630k), with restricted funds totalling £267k (2019: £56k).

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

☑ so far as they are aware, there is no relevant audit information of which the Charity's auditor is unaware; and

☑ they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 30th Dec 2021 and signed on behalf of the Board of Trustees by:

Mr F Butt
Chair of Board of Trustees

Opinion

We have audited the financial statements of Charity Right (the 'Charity') for the year ended 31 December 2020 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2020 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

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

Mohammad Jilani (Senior Statutory Auditor)

For and on behalf of
Pearlman Rose
Chartered Accountants & Statutory Auditors
39-40 Skylines Village
Limeharbour
London
E14 9TS

30 December 2021

CHARITY RIGHT

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2020

	Note	2020 Unrestricted funds £	2020 Restricted funds £	2020 **Total funds** £	2019 Total funds £
Income and endowments					
Donations and legacies	**5**	271,014	–	271,014	175,798
Charitable activities	**6**	1,731,677	1,125,202	2,856,879	1,509,027
Other trading activities	**7**	14,787	–	14,787	7,720
Total income		2,017,478	1,125,202	3,142,680	1,692,545
Expenditure					
Expenditure on charitable activities	**8**	1,229,549	886,833	2,116,382	1,655,471
Total expenditure		1,229,549	886,833	2,116,382	1,655,471
Net (expenditure)/income and net movement in funds		787,929	238,369	1,026,298	37,074
Reconciliation of funds					
Total funds brought forward		573,635	56,221	629,856	592,782
Total funds carried forward		1,361,564	294,590	1,656,154	629,856

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 21 to 29 form part of these financial statements.

CHARITY RIGHT

Company Limited by Guarantee

Statement of Financial Position

31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	**15**	649	865
Current assets			
Debtors	**16**	173,936	205,238
Cash at bank and in hand		1,215,475	164,457
Investments	**17**	279,356	279,356
		1,668,767	649,051
Creditors: amounts falling due within one year	**18**	13,262	20,060
Net current assets		1,655,505	628,991
Total assets less current liabilities		1,656,154	629,856
Net assets		1,656,154	629,856
Funds of the charity			
Restricted funds		1,117,829	56,221
Unrestricted funds		538,325	573,635
Total charity funds	**19**	1,656,154	629,856

These financial statements were approved by the board of trustees and authorised for issue on 30th Dec 2021., and are signed on behalf of the board by:

Mr F Butt
Trustee

The notes on pages 21 to 29 form part of these financial statements.

CHARITY RIGHT

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 December 2020

	2020 £	2019 £
Cash flows from operating activities		
Net (expenditure)/income	1,026,298	37,074
Adjustments for:		
Depreciation of tangible fixed assets	216	288
Accrued income	134,794	121,724
Changes in:		
Trade and other debtors	(103,492)	(238,426)
Trade and other creditors	(6,798)	10,021
Cash generated from operations	1,051,018	(69,319)
Net cash from / (used in) operating activities	1,051,018	(69,319)
Net decrease in cash and cash equivalents	1,051,018	(69,319)
Cash and cash equivalents at beginning of year	164,457	233,776
Cash and cash equivalents at end of year	1,215,475	164,457

The notes on pages 21 to 29 form part of these financial statements.

1. General information

The Charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 203 Westgate, Bradford, BD1 3AD.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the Charity's ability to continue as a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the Charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds. These include funds raised at awareness events, specifically designed to support the charity's operational running costs.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from regular giving and donations which have not been triggered by a specific call to action, is treated as voluntary donations and is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from fundraising appeals and events is treated as income generated through charitable activities and is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

- rental income generated from the donated long leasehold property, is treated as unrestricted income and used to further any of the charity's purposes at the discretion of the trustees. This is classified as income from other trading activities.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- costs of other trading activities includes the costs related to the management of the rental property.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so a

s to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Investment properties are initially measured at cost and, with some exceptions may be subsequently measured using a cost model or fair value model, with changes in the fair value under the fair value model being recognised in profit or loss.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Charity Right is a company limited by guarantee and accordingly does not have a share capital.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds **£**	**Total Funds 2020 £**	Total Funds 2019 £
Donations				
Voluntary donations	271,014	–	271,014	175,798

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2020 £**
Fundraising income	1,571,981	–	1,571,981
Zakat / Qurbani	–	1,117,829	1,117,829
Gift Aid	159,696	–	159,696
Other income	–	7,373	7,373
	1,731,677	1,125,202	2,856,879

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Fundraising income	811,468	–	811,468
Zakat / Qurbani	–	491,589	491,589
Gift Aid	182,956	–	182,956
Other income	–	23,014	23,014
	994,424	514,603	1,509,027

Other income includes donations received from selected donors through awareness events to generate funds to be specifically used for the operating costs of the charity.

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2020 £**	Unrestricted Funds £	Total Funds 2019 £
Rental income	14,787	14,787	7,720	7,720

Rental income relates to the rent received from the long leasehold property during the year.

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2020 £**
Fundraising activity	367,076	–	367,076
Welfare food distribution - Bangladesh	132,852	254,105	386,687
Welfare food distribution - Pakistan	90,201	175,095	265,296
Welfare food distribution – Sudan	184,401	352,436	536,837
Welfare Yemen	41,460	–	41,460
Welfare Turkey	54,192	105,197	159,389
Welfare Qurbani	4,914	–	4,914
Support costs	354,723	–	354,723
	1,229,549	886,833	2,116,382

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Fundraising activity	237,163	23,014	260,177
Welfare food distribution - Bangladesh	190,718	133,977	324,695
Welfare food distribution - Pakistan	67,560	65,693	133,253
Welfare food distribution – Sudan	395,369	205,637	601,006
Welfare Greece	50	–	50
Welfare Indonesia	12,139	12,254	24,393
Welfare Turkey	2,639	2,041	4,680
Welfare Qurbani	–	39,218	39,218
Support costs	267,999	–	267,999
	1,173,637	481,834	1,655,471

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2020 £**	Total fund 2019 £
Fundraising activity	367,076	74,492	441,568	310,431
Welfare food distribution - Bangladesh	386,687	78,039	472,317	387,412
Welfare food distribution - Pakistan	265,296	53,208	323,680	158,992
Welfare food distribution – Sudan	495,498	112,876	608,374	717,094
Welfare Yemen	41,460	–	41,460	–
Welfare Greece	–	–	–	50
Welfare Indonesia	–	–	–	29,105
Welfare Turkey	159,389	31,925	194,420	5,594
Welfare Qurbani	4,914	10,642	20,483	46,793
	1,761,659	354,723	2,116,382	1,655,471

10. Analysis of support costs

	Charitable activities	**Total 2020**	Total 2019
	£	**£**	£
Staff costs	174,567	174,567	94,866
Premises	9,317	9,317	6,281
Communications and IT	23,608	23,608	22,864
General office	2,238	2,238	320
Human resources	31,666	31,666	13,180
Finance costs	49,618	49,618	49,049
Governance costs	18,343	18,343	39,181
Marketing	41,893	41,893	36,147
Travel	3,475	3,475	6,111
	354,725	354,725	267,999

Gift Aid and the net of income generated through awareness events, including property rental income, together totalling £181,856 has been used to partially cover support costs.

Governance costs includes the costs for trips to evaluate and conduct Monitoring and Evaluation of schools and families projects, and also the cost of conducting the annual audit. This also includes license fees paid to Charity Right Worldwide as part of a brand licensing agreement.

Finance costs also includes card payment processing fees and bank charges.

11. Net (expenditure

Net (expenditure) stated after charging:

	2020	2019
	£	£
Depreciation of tangible fixed assets	216	288

12. Auditors remuneration

	2020	2019
	£	£
Fees payable for the audit of the financial statements	4,750	4,750

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	158,856	126,571
Social security costs	15,711	11,333
	174,567	137,905

13. Staff costs *(continued)*

The average head count of employees during the year was 11 (2019: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2020 No.	2019 No.
Number of staff - Fundraising & Marketing	5	5
Number of staff - Management and support functions	6	6
	11	11

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Equipment £
Cost	
At 1 January 2020 and 31 December 2020	2,403
Depreciation	
At 1 January 2020	1,538
Charge for the year	216
At 31 December 2020	1,754
Carrying amount	
At 31 December 2020	649
At 31 December 2019	865

16. Debtors

	2020 £	2019 £
Prepayments and accrued income	173,396	205,238

Income has been accrued where donations have been made but have not yet have been received due to timing differences, are treated as accrued income relating to the reporting period. The total accrued income for 2020 is £134,794 (2019: £121,724).

Aid payments relating to January 2021 were prepaid in December 2020 to enable the projects to have funding in place at the beginning of 2021. These payments of £39,142 were all expended in January 2021 (2019: £83,514).

17. Investments

	2020	2019
	£	£
Other investments	279,356	279,356

Other investments include long leasehold property recorded at fair value at acquisition.

18. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	7,862	15,310
Accruals and deferred income	5,400	4,750
	13,262	20,060

19. Analysis of charitable funds

Unrestricted funds

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
General funds	573,635	2,017,478	(1,229,549)	1,361,564

	At 1 January 2019	Income	Expenditure	At 31 December 2019
	£	£	£	£
General funds	584,913	1,162,359	(1,173,637)	573,635

Restricted funds

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
Restricted Funds	56,221	1,125,202	(886,833)	294,590

	At 1 January 2019	Income	Expenditure	At 31 December 2019
	£	£	£	£
Restricted Funds	7,869	530,186	(481,834)	56,221