



CHARITY RIGHT ANNUAL REPORT 2023



Annual Report and
Financial Statements

For the year ended 31 December 2023

Contents

Chair of Trustees' Message	3
CEO's Message	4
The Year in Review	9
Meals Delivered	10
Girls' Education	10
Country Reports	11
• Afghanistan	12
• Bangladesh	14
• Ethiopia	20
• Malawi	25
• Pakistan	29
• Sudan	33
• Turkey	36
• Palestine	39
• Yemen	41
Trustees' Report	45
Auditor's Report	47
Financial Statements	53

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



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.

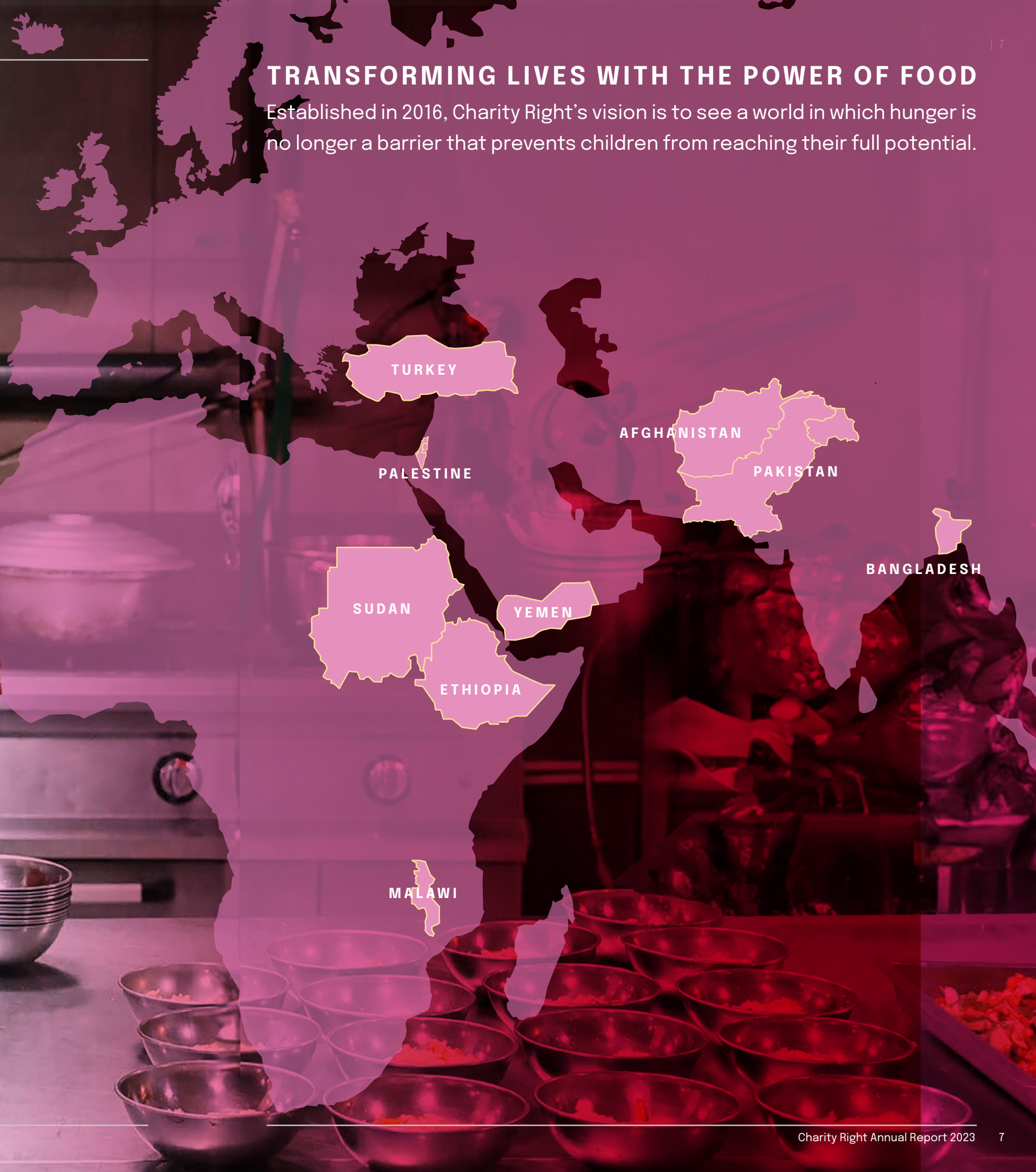
Let's continue this journey together, with hearts full of hope and hands ready to help.


Asim Lone, CEO



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.





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.

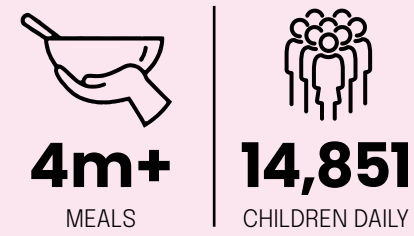
The board is currently seeking to add additional trustees to provide further support for the executive team.

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



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.

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.



● Kabul

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.

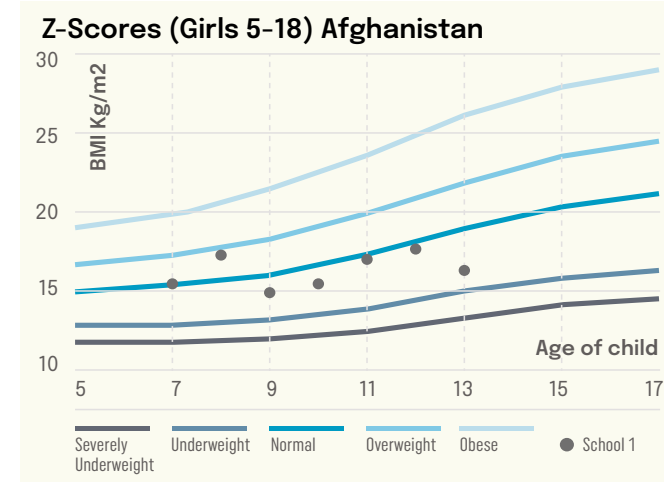
The programme focuses on four schools within the province, serving a total of 2,243 children in 2023. Among these children, 1,304 are female, making up 58% of the total enrolment.

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
FOOD PARCELS
DELIVERED

1,972
FAMILIES
SERVED

118k
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.



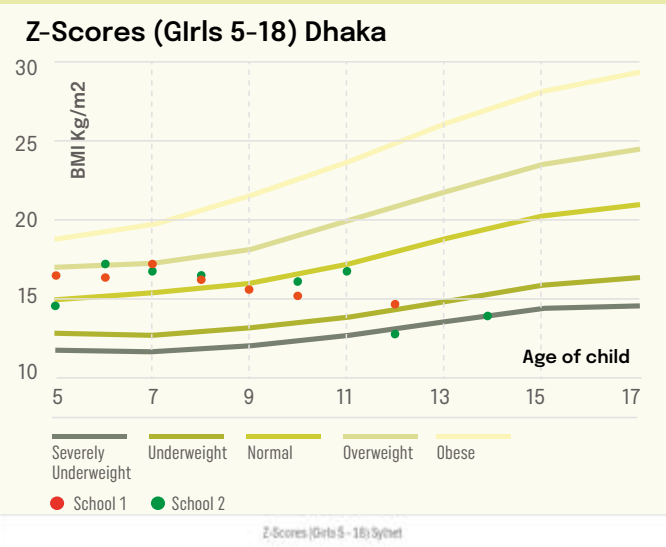
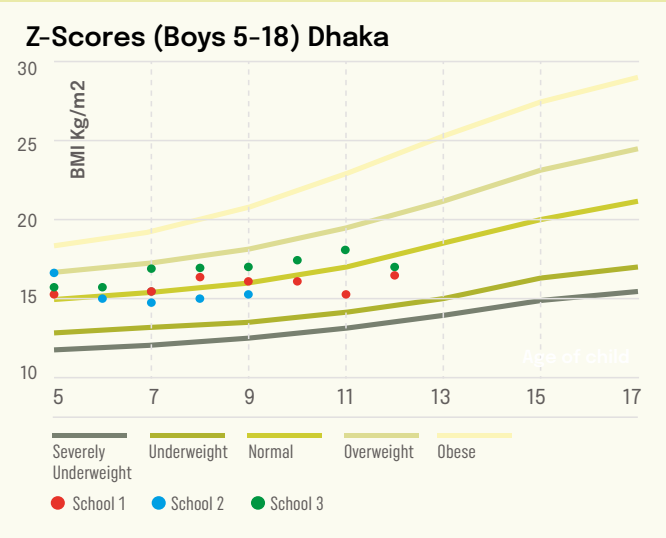
Programme Overview

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.

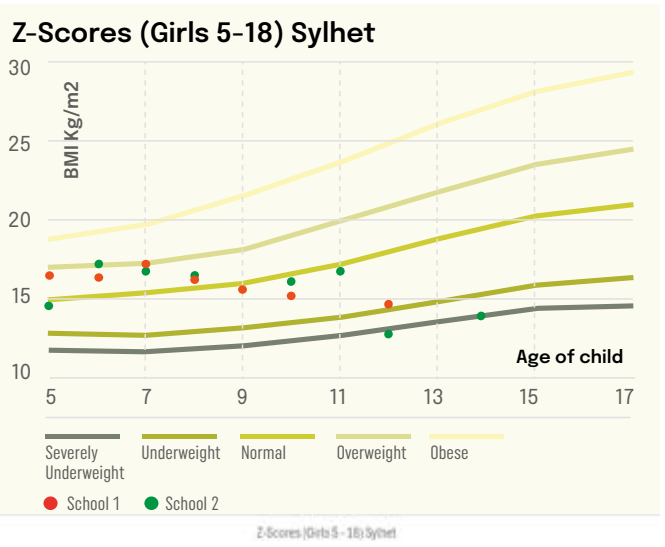
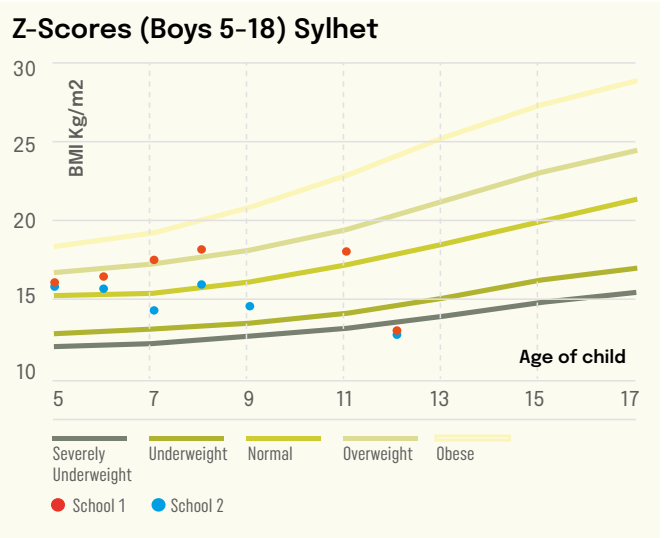
BMI Analysis

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

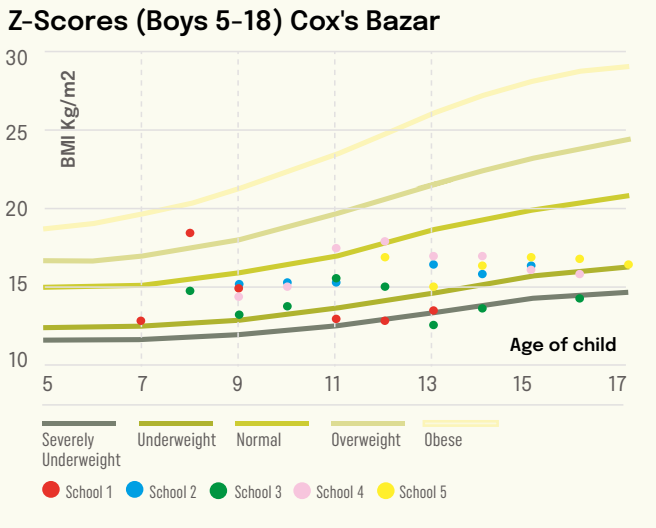
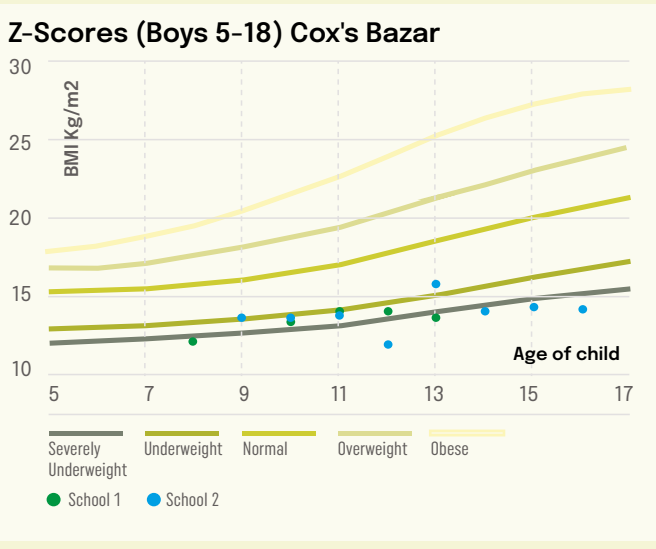
Cox's Bazar

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 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.



Legetafo

Dendema

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

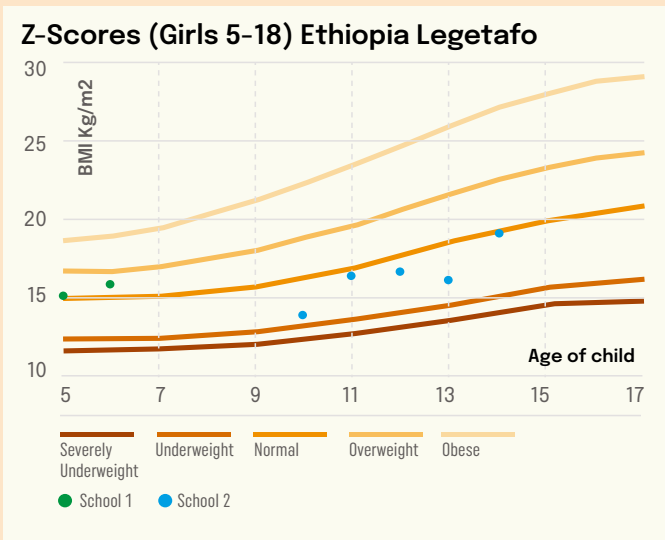
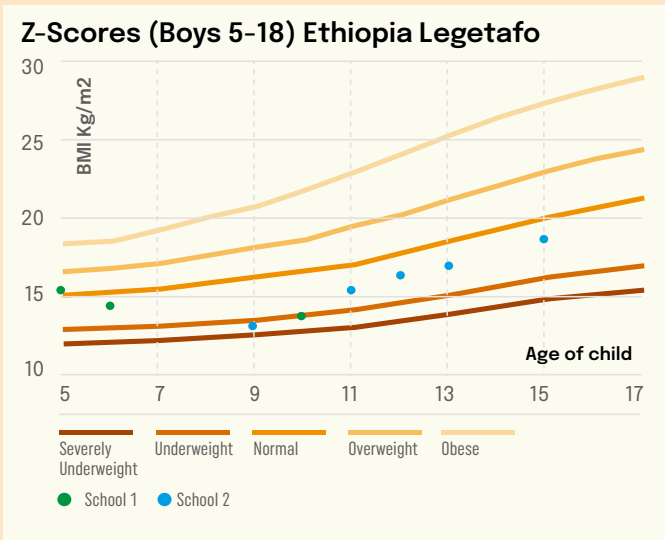
Programme Overview

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.



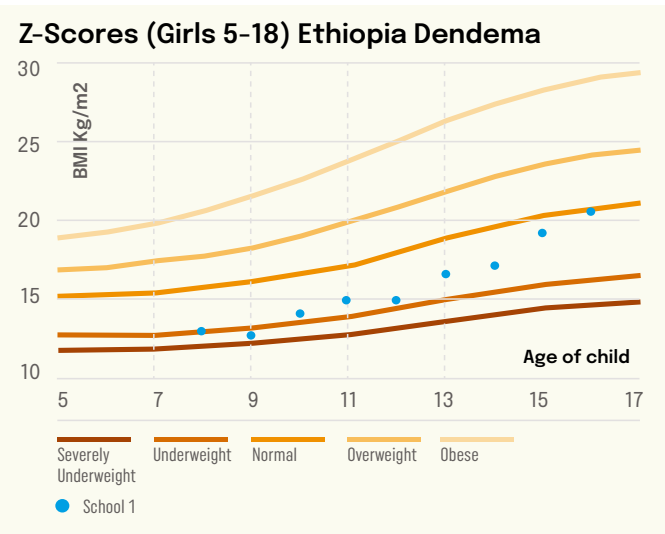
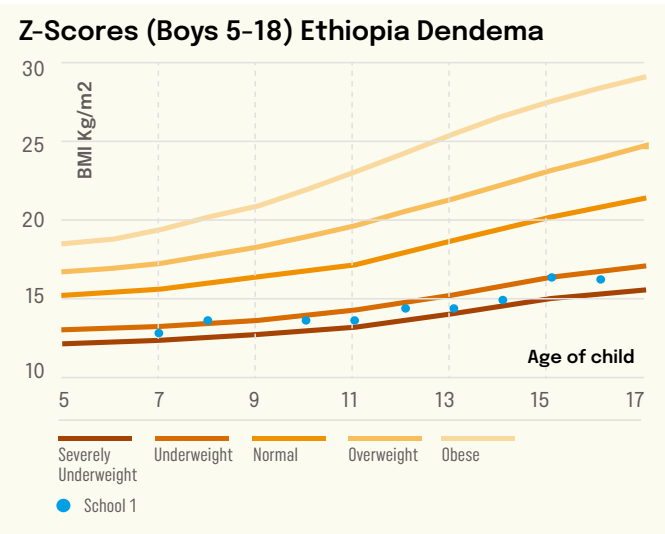
Programme Overview

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

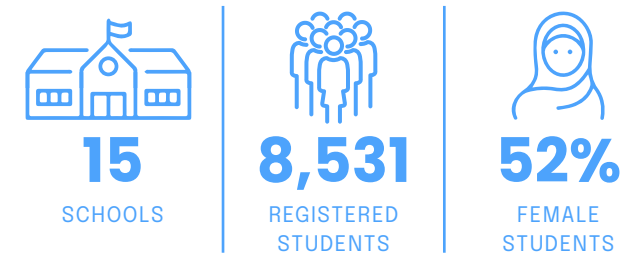
Malawi

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



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%.



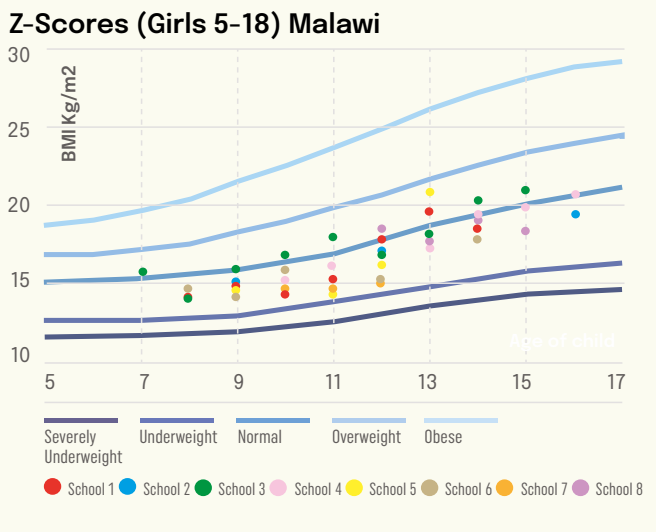
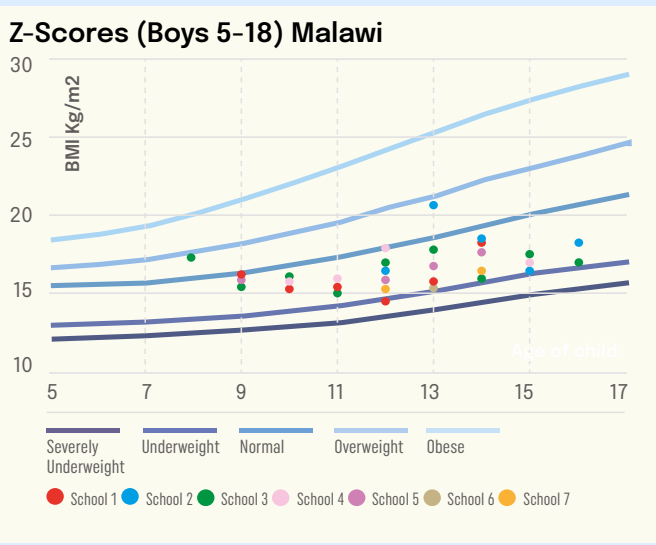
Programme Overview

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



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.



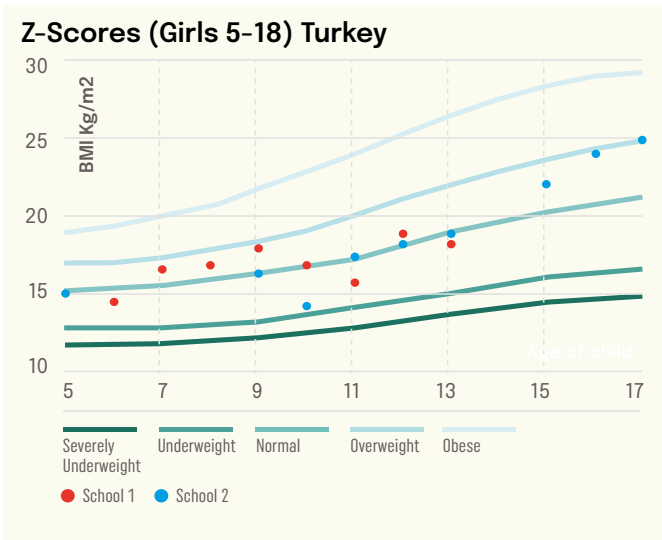
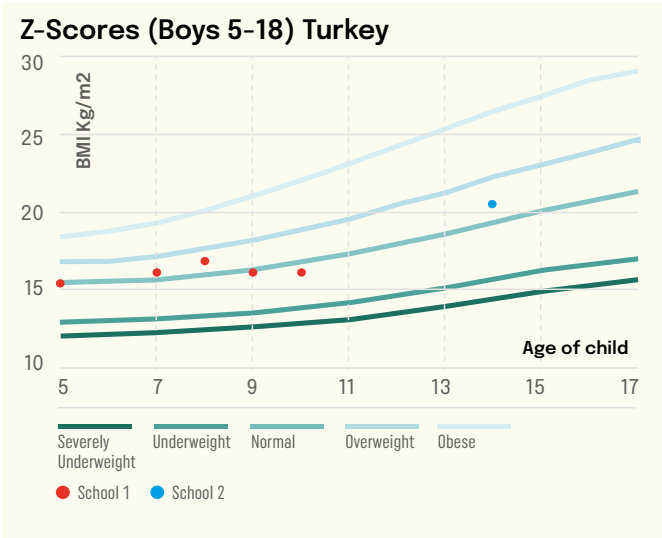
Programme Overview

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%.



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:

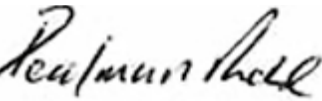
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting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

				2023	2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	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		<u>1,913,195</u>	<u>981,151</u>	<u>2,894,346</u>	<u>2,749,540</u>
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		<u>2,052,020</u>	<u>1,005,285</u>	<u>3,057,305</u>	<u>3,421,245</u>
Net (expenditure)/income and net movement in funds		<u>(138,825)</u>	<u>(24,134)</u>	<u>(162,959)</u>	<u>(671,705)</u>
Reconciliation of funds					
Total funds brought forward	17	664,950	66,579	731,529	1,403,234
Total funds carried forward	17	<u>526,125</u>	<u>42,445</u>	<u>568,570</u>	<u>731,529</u>

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
		<u>530,128</u>	<u>699,899</u>
Creditors: amounts falling due within one year	16	(7,120)	(23,490)
Net current assets		<u>523,008</u>	<u>676,409</u>
Net assets		<u>568,570</u>	<u>731,529</u>
Funds of the Charity			
Restricted funds	17	42,445	66,579
Unrestricted funds	17	526,125	664,950
Total Charity funds	17	<u>568,570</u>	<u>731,529</u>

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)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	24,543	17,909
Accrued income	22,820	272,378
<i>Changes in:</i>		
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	-	-	-
	<u>1,913,195</u>	<u>981,151</u>	<u>2,894,346</u>

	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
	<u>1,861,291</u>	<u>887,992</u>	<u>2,749,283</u>

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	<u>-</u>	<u>-</u>	<u>257</u>	<u>257</u>

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	<u>-</u>	<u>-</u>	<u>14,212</u>	<u>14,212</u>

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	<u>1,265,296</u>	<u>-</u>	<u>1,265,296</u>	<u>928,975</u>
	<u>2,052,020</u>	<u>1,005,285</u>	<u>3,057,305</u>	<u>3,407,033</u>

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
	<u>1,792,009</u>	<u>1,265,296</u>	<u>3,057,305</u>	<u>3,407,033</u>

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
	<u>1,265,296</u>	<u>1,265,296</u>	<u>928,975</u>

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	<u>7,200</u>	<u>6,750</u>

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	<u>60,876</u>	<u>44,701</u>
	<u>553,421</u>	<u>406,375</u>

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	<u>4</u>	<u>7</u>
	<u>14</u>	<u>10</u>

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

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