

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
GLOBAL HELPING HANDS**

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GLOBAL HELPING HANDS

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FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Global Helping Hands is a charity with 100% donations delivered to its intended recipients. Through education, healthcare, water and food we support children, widows, orphans and global issues in order to make the world a better place.

Our 100% donation policy means that every penny you give goes directly to helping those in need, not to administrative or overhead costs (such as marketing, legal or finance), which are covered by specific admin donations or Gift Aid. To cover our admin costs, we use Gift Aid, money received from institutional donors for admin purposes (home and abroad) or donations specifically by people for admin costs.

We are saving and transforming the lives of some of the world's most vulnerable people.

Core Values

Resources

We take care of resources placed with us through the generosity of our donors by funding projects to provide amongst other things safe water, food, funds, community development and well-being. We review and check on projects to provide as much feedback as safely as possible to our donors, regulators and others as necessary.

Transparency

We aim to be open and honest in our relationships so we can deliver maximum value for the projects we undertake.

Responsibility

We are entrusted by those we serve to observe the highest standards and ethics and by those who donate to deliver projects to help those most in need.

Respect

We place ourselves in a shared humanity and treat everyone with kindness and compassion whilst striving to deliver that which we have been entrusted with of funds and goods to benefit individuals and build a global community.

Community and Teamwork

We emphasise the transformative impact that collaboration can achieve by working together with those in need, fostering communication, furthering understanding, and building caring and supportive environments, we can achieve something to lift individuals out of poverty and distress to help transform lives.

Mission

Working together as a team with those in need to deliver projects that not only immediately save lives but aim in the longer term to develop skills to transform lives and lift people out of poverty.

To achieve this the trustees and volunteers combine their experience in both commercial and voluntary worlds to raise awareness of and deliver projects for the forgotten and needy. We strive not only to help those affected by disasters that are reported in the news but also those that are forgotten or neglected.

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Vision

We don't just chase the latest disaster, but we actively search for communities in need who are ignored or forgotten and also strive to help them. This is what can lead to significant and positive changes for donors and recipients. We can create change by connecting with the range of people who need help.

Goals

To build an open and transparent charity that can deliver projects in a challenging environment that donors and regulators trust. To achieve this means delivering and reporting on meaningful projects in a timely manner whilst building the charity but never forgetting the aim is to help those in need and raise them away from being in need.

Significant activities

Global Helping Hands continues to strive to support the most vulnerable in society. At its inception, our cause was dedicated to help refugees fleeing from conflict, delivering hope to orphans and changing lives for as many people as we could with your unwavering support.

We have continued to operate our 100% donation policy with all administrative expenses being borne from our admin fund. Through our dedicated team of volunteers, we have minimised costs associated with the running of the charity and continue to ensure all donations received by the charity are spent on the poor and needy.

The 2022/23 year has seen the charity grow its outreach in areas affected by natural disaster. With the Pakistan floods in August 2022, millions were displaced and lost their access to the basic necessities of life (food, shelter and water). Global Helping Hands responded and sent aid in the form of shelter packages, medical and food aid. A team from the UK visited Sindh Province in early October 2022 and supported further distribution of our relief effort, alongside a 5-day medical camp.

In February 2023, Turkey and Syria suffered a massive earthquake that affected millions. Through our volunteers and contacts in Turkey we responded almost immediately and sent emergency food and medical aid. In the UK we worked with our local communities and organised 3 containers of aid which were distributed to Syrian Refugees.

In addition to the above, Global Helping Hands continued to deliver food, water, orphan support, winter aid and Ramadhan projects in the countries we operate.

Here are some of the key areas of focus in our work for the year 2022/23.

Winter Firewood Initiative

The winter season brings unique challenges, particularly for those residing in tents who must contend with harsh elements such as biting winds, relentless rain, heavy snowfall, and increased susceptibility to diseases.

At Global Helping Hands, our approach to supporting individuals in camps transcends the conventional charity distribution model. Our dedicated team operates at the highest quality standards, beginning with a meticulous assessment of the needs and population size within the camps. We take pride in our commitment to providing comprehensive assistance by delivering firewood, supplies, food, and winter clothing that benefit the entire camp community.

In the early months of 2022, we successfully organised five significant distributions of firewood, amounting to over 900 tonnes. This initiative has made a substantial impact, offering essential support to thousands of families living beneath the poverty line in Syrian Refugee camps in Turkey, Lebanon, including both Syrian and Palestinian camps. Additionally, our aid extended to in Pakistan and Uganda.

Furthermore, our efforts included the distribution of vital food supplies, establishing winter emergency camps, and providing warm winter clothing. These initiatives were designed to address the multifaceted challenges faced by those in need during the unforgiving winter months.

Water Fund

Our water funds this year has achieved remarkable success in aiding communities across Pakistan, Uganda, West Africa, Rohingya and Palestine. Notable accomplishments include the establishment of various water infrastructure projects:

- Solar Plants (8): These installations not only provide sustainable energy solutions but also power essential water-related infrastructure, contributing to the overall development of remote areas.
- Water Hand Pumps (80): The successful installation of 80 water hand pumps has significantly improved access to clean water, offering a reliable source to numerous communities.
- Electric and Manual Water Wells (10): The creation of 10 electric and manual water wells represents a substantial investment in long-term water accessibility, positively impacting the lives of those in need.
- Water Plant with Desalination System: One of our significant achievements is the implementation of a water plant equipped with a desalination system. This advanced technology enhances water quality by removing impurities and salt, providing a crucial source of clean water, particularly in regions facing water scarcity.

In total, these initiatives have directly benefited over 50,800 individuals. Beyond the immediate impact on the number of beneficiaries, our focus remains on creating sustainable solutions that empower communities with reliable access to clean water, thereby improving overall health and well-being.

Food Security Initiative

Our commitment to addressing food security has been unwavering, reaching communities in need across more than 10 countries. Through our proactive efforts, we have been actively distributing food parcels, providing hot meals, and supplying bread to vulnerable populations.

- Food Parcels: Our distribution of food parcels ensures that essential nutritional items reach individuals and families facing food insecurity. These parcels are carefully curated to meet the diverse dietary needs of the recipients.
- Hot Meals: Recognising the immediate need for nourishment, we have implemented programs to serve hot meals to those in distress. This initiative not only addresses hunger but also provides comfort and sustenance during challenging times.
- Bread Supply: A staple in many diets, our provision of bread contributes to the basic dietary requirements of communities. This simple yet crucial support helps alleviate hunger and ensures access to a fundamental source of sustenance.

These initiatives collectively contribute to enhancing food security and alleviating hunger in regions where the need is most acute. The impact of our efforts extends beyond the mere distribution of meals; it represents a lifeline for communities facing ongoing challenges.

Medical Support

On February 6, 2023, a devastating earthquake struck southern and central Turkey, causing widespread destruction, and leaving countless individuals in urgent need of assistance. In immediate response to this calamity, our organisation worked with local hospitals, recognising the critical role healthcare plays in the aftermath of such disasters.

Our collaborative efforts included the provision of essential medical funds and support for hundreds of patients in need of crucial medical operations. By addressing the healthcare needs of the affected population, we aimed to contribute to the overall recovery and well-being of the communities impacted by this tragic event.

Our commitment to making a positive impact didn't stop there. Through the successful completion of three distinct medical projects for Syrian refugees, we have extended our support to over 300-400 individuals, facilitating crucial medical aid to hospitals in the affected regions. This assistance encompasses a range of medical services, including financial support for medical expenses, ensuring that those affected have access to necessary medical procedures and treatments.

By providing medical support, we aim not only to alleviate the immediate health concerns of the affected individuals but also to contribute to their long-term recovery and resilience. The collective efforts of our organisation, in collaboration with local volunteers, have played a crucial role in helping the affected population rebuild their lives and restore a sense of normality in the wake of this natural disaster.

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Housing Project

In the past year, we achieved significant milestones in our efforts to support the housing need in Pakistan following the devastating floods. Specifically, we successfully constructed 16 houses and implemented 40 housing kit and roof renovation installations in Pakistan.

Additionally, we completed a village comprising 35 homes, along with the generous donation of 10 individual houses to support Syrian Refugees. These initiatives have directly benefited beneficiaries, providing over 600 people with the opportunity to live in a house instead of a tent or remain homeless.

In the year 2022, we took a significant step toward addressing the needs of vulnerable children by establishing the Dar Al-Amal (Home of Hope) Respite and Learning Centre in Lebanon. We have supported on a weekly basis 41 orphans and 10 disabled children, alongside 80 other vulnerable children. We have been committed in imparting knowledge in four fundamental areas - Arabic, English, Maths, and IT - through dedicated efforts and a well-educated team. We prioritise the hygiene of orphans by looking after their hair, nails, body, and providing them with hygiene packages and we ensure their clothes are washed weekly in the centre.

Project Goals:

1. **Assessment of Needs:** The primary goal is to assess the needs and developmental state of children in the target group, with a specific focus on identifying those most in need of rehabilitation.
2. **Interpersonal Development:** Foster interpersonal relationship capacity among the children through activities such as play, sports, encouragement of literacy, and the building of self-esteem and social living skills. The aim is to equip them to live responsibly in their communities.
3. **Social Problem Mitigation:** Work towards reducing social problems such as unsuitable employment, drug abuse, and violence that orphaned children may be vulnerable to.
4. **Experience Sharing:** Contribute to community development by sharing the experiences gained from the initiative, encouraging other associations and organisations to intervene and address the problems faced by the community.

Unaccompanied Children: The circumstances surrounding unaccompanied children are often challenging, with common scenarios including both parents passing away, the father's death leading to the mother marrying and leaving the children with relatives, or the father being missing or imprisoned while the mother returns to Syria, leaving the children behind.

The Dar Al-Amal Respite Centre seeks to provide a secure and fully supervised environment, offering the following services:

- **Learning Facilities:** Providing educational resources and opportunities for the children's cognitive development.
- **Psychological and Medical Checks/Care:** Ensuring the mental and physical well-being of each child through regular check-ups and necessary care.
- **Social Interaction, Play, and Sport:** Creating spaces for social engagement, play, and sports to promote healthy interpersonal relationships.
- **Bathing/Clothes Washing Facilities:** Maintaining hygiene standards with access to bathing and clothes washing facilities.
- **Lunch:** Offering nutritious meals to support the children's overall health and well-being.

To foster awareness, we conduct two sessions each week on critical topics like harassment and smoking. Also, we provide a nutritious meal that might not be available to them in their living conditions. We derive the concepts for these awareness topics directly from the rich reservoir of ideas or stories provided by students.

Alongside this, we organise monthly trips, offering a break from their usual surroundings and their bad conditions in their tents. Creative activities like drawing and sports are integrated into their weekly routine.

Regularly, we initiate proactive communication with the grandparents or the carers to provide a comprehensive overview of the children's progress and overall well-being. Through in-depth discussions we delve into not only academic achievements but also aspects of their personal lives fostering a good understanding of each child's journey and allowing for collaborative support in their growth and development

Annually, we celebrate Eid with a party, gifting each child winter clothing and toys. This support aims to nurture not only their education but also their well-being and happiness.

Public benefit

The trustees confirm that the Charity is a public benefit entity and that they have complied with the requirements of Section 17 of the Charities Act 2011 to have had regard to the Charity Commission's guidance on public benefit.

Grantmaking

Grant-making by charities involves a thorough and strategic process to ensure that funds are allocated to projects that align with the organisation's mission and objectives. The decision-making process typically involves several key steps to assess the potential impact of the proposed projects and ensure accountability in project execution.

Mission Alignment:

- GHH has defined mission objectives and specific focus areas. Grant applications are then evaluated based on how well they align with these core objectives. The charity may prioritise emergency disaster relief or projects that address pressing social issues or contribute to long-term systemic change in line with its mission.

Grant Application Process:

- Interested partner organisations or individuals are required to complete a Grant Aid Application Form and submit a detailed proposal outlining their project goals, methods, expected outcomes, and budgetary needs. The application also includes information about the organization's track record, financial stability, and expertise in the given field.

Review and Evaluation:

- Grant applications are thoroughly reviewed by the Trustees. The Trustees assess the proposal based on predefined criteria such as feasibility, potential impact, sustainability, and alignment with the charity's mission. The review process may include site visits, interviews, and due diligence to ensure the credibility of the applicants.

Financial and Operational Assessment:

- GHH may also scrutinise the financial health and operational capacity of the applying organisation. Ensuring the responsible use of funds is a critical aspect of this evaluation.

Monitoring and Reporting:

- Once a grant is awarded, GHH establishes a system for ongoing monitoring and reporting. This may include regular updates, financial reports, media reports, and assessments of project milestones. GHH may also conduct periodic site visits to ensure that the funds are being used as intended and that the project is progressing according to the agreed-upon plan.

Impact Assessment:

- GHH will also measure the impact of the projects it supports. This involves evaluating the outcomes and assessing whether the project has achieved its intended goals. Impact assessment helps to gauge the effectiveness of grant-making strategy and make informed decisions for future funding.

By following these steps, GHH strives to make informed decisions about grant allocation, maximize the positive impact of funded projects, and foster accountability within the organizations they support. This rigorous process helps build trust with donors, maintain transparency, and ultimately contribute to meaningful and lasting social change.

Volunteers

The charity is primarily run by teams of volunteers and encourages those associated with GHH to give something back to local communities in the neediest areas around the world. Their contribution minimises our administrative expenses ensuring we can continue to deliver our 100% donation policy. We ensure those with specific areas of talent and expertise e.g. management, finance and organisational skills are nurtured and encouraged to contribute to the running of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Evaluating successful outcomes is crucial to ensuring transparency, accountability, and effective utilisation of resources. Global Helping Hands (GHH) employs various criteria to assess performance and impact and how well it has met its objectives.

i.Mission Alignment:

- There is an ongoing evaluation of whether GHH's programs and initiatives are consistent with its core values and long-term goals.

ii.Impact Measurement:

- We perform assessments of the tangible and intangible outcomes of GHH's interventions.
- Quantitative and qualitative data is available on the positive changes brought about by GHH's work within the target community or cause.

iii.Output and Outcome Indicators:

- GHH monitors and tracks specific outputs (e.g., number of beneficiaries reached, programs implemented) and outcomes (e.g., improved health, education levels).

iv.Financial Accountability:

- GHH has transparent financial management and reporting to demonstrate the responsible use of funds.
- We maintain full compliance with relevant financial regulations and ethical standards.

v.Stakeholder Engagement and performance review:

- GHH aims to perform self-assessment of its ability to engage and involve stakeholders, including beneficiaries, donors, volunteers, and community partners.
- Feedback and review mechanisms are in place to understand the perspectives of various stakeholders regarding the organisation's impact and effectiveness.

vi.Sustainability:

- GHH evaluates its efforts to create lasting change and sustainable solutions.
- We consider whether the organisation's interventions have a long-term impact on the target community or cause.

vii.Innovation and Adaptability:

- GHH maintains a flexible approach in its strategies in response to evolving needs, emerging challenges, or new opportunities.

viii.Efficiency and Effectiveness:

- GHH examines how efficiently the charity utilises resources, including time, money, and human capital, to achieve its objectives.
- Measurement of the cost-effectiveness of programs and interventions is performed.

ix.Governance and Leadership:

- We ensure compliance with ethical standards, legal requirements, and best practices in nonprofit management.

x.Learning and Improvement:

- GHH is committed to continuous learning and improvement based on past experiences and feedback.
- Implementation of monitoring and evaluation systems to identify areas for growth and enhancement.

xi. Communication and Transparency:

- GHH conducts regular updates and meetings to ensure open and transparent communication about the charity's activities, challenges, and achievements.
- GHH ensures accessibility of information to the public and stakeholders, promoting trust and accountability.

By employing these criteria, GHH ensures that it can conduct a comprehensive evaluation of performance, identify areas for improvement, and demonstrate commitment to achieving positive and sustainable outcomes in line with its mission objectives.

Fundraising activities

Global Helping Hands does not use external parties or external influencers to fundraise, and we aim to minimise expenditure on advertising to bring in donations for the charity. We operate a model of transparency and openness with a close connection to our donors, ensuring excellent communication and timely feedback on donations. Our reputation for high quality charity work with professionalism at its core, with innovative approaches and our 100% donation policy will continue to stand us in good stead amongst the many charities operating in this field.

FINANCIAL REVIEW

Financial position

During the year the Charity raised £2.02m (2022 £0.75m) and spent £0.91m (2022 £0.68m). The charity made a surplus of £1.1m (2022 £0.06m).

Reserves as at 31 March 2023 were £1.176m (2022 £0.06m).

Principal funding sources

Global Helping Hands primarily receives donations in the form of sadaqah and zakah from its donor base within the United Kingdom. Through our volunteer networks, outreach and word of mouth our reputation for reliability, high quality delivery and transparency has meant our donations continue to grow.

In addition, we continually improve our website, publicising urgent appeals and refresh our general appeals to ensure they are timely and relevant. Furthermore, through our social media accounts we are able to reach donors in other countries and continue to grow our donor database who we communicate to regularly with updates through our charity newsletters.

FUTURE PLANS

Global Helping Hands intends to continue growing as a charity to have a wider reach to help those most in need around the world. Our core aim is to continue our 100% donation policy and deliver high quality, reliable and transparent charitable activities for our donors.

We plan to continue our food, water and housing projects as these are the basic necessities of life and there continues to be many communities around the world who do not have access to this.

Within our housing projects we plan to support Syria Refugees and communities within Pakistan both affected from recent natural disasters. Currently, affected families find themselves residing in makeshift self-built shacks or, if fortunate, in tents provided through humanitarian efforts. It is imperative to prioritise the rehabilitation of these families, enabling them to return to their villages and embark on the journey of rebuilding their lives.

To address this urgent need, we are planning to introduce two distinct rebuilding packages:

- Cost-Effective Self-Build Package: This option focuses on providing the most cost-effective solution by supplying premium materials to those whose homes suffered partial damage. Recipients will undertake the rebuilding process themselves, relying on existing bricks.
- Housing Refugee Rebuilding Options: The second set of options involves the construction of one or two-bedroom homes by our experienced teams. This ensures a comprehensive rebuilding process for families that may not have the means or expertise to rebuild independently.

We remain committed to making a lasting impact in the lives of those affected by providing not just shelter but a foundation for a hopeful future.

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The other area we plan to expand upon is our livelihood/ self-sustaining projects. We often come across communities that have the skills and will power to support themselves and families but require that initial support and training. We plan to do this in Africa through our goat farming project, Pakistan and our rickshaw small business projects and our Syria Refugee training programmes for orphans so they can set up their own small businesses and avoid being exploited.

We express our heartfelt gratitude to our donors and partners for their unwavering support, empowering us to continue this vital work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a CIO (Charitable Incorporated Organisation) and it is controlled by its governing documents.

Charity constitution

Global Helping Hands (GHH) has been setup and operates as a Charitable Incorporated Organisation (CIO) under the rules of its constitution.

The objectives of the charity are:

1. The relief of poverty anywhere in the world by providing grants, items and services to individuals in need and/or other organisations working to prevent or relieve poverty.
2. For the benefit of the public the relief of poverty and suffering anywhere in the world among the victims of natural or other kinds of disaster (including but not limited to the poor, needy, those fleeing war, persecution and conflict, refugees) in particular by providing grants, items and services to people, bodies or organisations.

The objectives are set and agreed in writing with The Charity Commission of England and Wales, and the trustees plan activities to meet these objectives whilst also giving due diligence to guidance issued generally by The Charity Commission of England and Wales with regards to public benefit as well as ensuring to maintain regular checks on partners and partner organisations abroad including compliance and checks with the Sanctions Register which is regularly maintained by the United Kingdom Government.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Global Helping Hands continues to operate with 3 charity trustees in line with its constitution. Our trustees are aware of their duties in line with guidance from the Charity Commission and undertake further training where necessary such as dealing with natural disasters and conflict abroad. The trustees have monthly meetings where training and development opportunities are reviewed to ensure the charity continues to meet its obligations in line with Charity organisation regulations.

If the need arose to recruit new trustees, the charity would ensure any new trustees were aligned with the vision and values of the organisation. In addition, they would be made aware of the duties of trustees' resources from the Charity Commission and ensure regular updates and training attended.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

Assessing and managing risks associated with the charity and its activities is a key responsibility for the Trustees. The risks may include financial challenges, potential damage to the organization's reputation, misappropriation of assets, regulatory compliance issues, and more. GHH aims to mitigate these risks as follows:

Risk Assessment:

- Trustees begin by conducting a comprehensive risk assessment to identify potential threats and vulnerabilities. This process involves evaluating various aspects, such as financial stability, operational activities, regulatory compliance, and external factors that may impact the charity.

Financial Risk Management:

- Financial risks, including budgetary shortfalls and unforeseen expenses are carefully examined. GHH Trustees follow prudent financial policies to mitigate financial risks. GHH also ensures that it has adequate reserves to handle unexpected challenges.

Reputation Management:

- The Trustees recognise the importance of the charity's reputation and work to safeguard it. They implement communication strategies to maintain transparency and build trust with donors. In the event of a crisis, such as negative publicity or a public relations issue, the Trustees will seek expert advice and develop a crisis management plan to minimise damage to the charity's reputation.

Internal Controls and Governance:

- To prevent misappropriation of assets or fraudulent activities, GHH has established robust internal controls and governance structures for the Trustees to follow. This includes implementing clear financial procedures, conducting regular internal audits, and ensuring segregation of duties to prevent conflicts of interest.

Compliance and Legal Risks:

- GHH Trustees are responsible for ensuring that the charity complies with all relevant laws and regulations. The Trustees stay informed about changes in legislation, sanctions updates, and regulatory updates from the Charities Commission to ensure the organization's activities align with legal requirements. Compliance policies and procedures are well established and monitored to mitigate legal risks.

Strategic Planning:

- The Trustees engage in strategic planning to align the charity's mission and objectives with its activities. This includes assessing potential risks associated with strategic initiatives and making informed decisions to balance risk and reward. Regular reviews of the strategic plan help Trustees adapt to changing circumstances.

Training and Development:

- GHH aims to ensure that training options are available to Trustees if required. This includes staying informed about best practices, emerging risks, and industry standards.

Continuous Monitoring and Evaluation:

- GHH Trustees continually monitor and evaluate risks. Regular reviews of risk assessments, financial reports, and governance structures enable Trustees to adapt and refine risk management strategies as needed.

By actively engaging in these risk management practices, GHH Trustees contribute to the overall resilience and sustainability of the charitable organisation, ensuring that it can effectively fulfil its mission while minimising potential threats and challenges.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1190360

GLOBAL HELPING HANDS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Principal address

137 Boyn Valley Road
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Trustees

Dr A Ali Chair
Dr A M Alam
S Munir MSC

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 29 January 2024 and signed on its behalf by:

Dr A Ali - Trustee



REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF GLOBAL HELPING HANDS

Opinion

We have audited the financial statements of Global Helping Hands (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

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

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

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

Other matter

We were appointed auditors of the Charity for the year ended 31 March 2023. The comparative figures for 2022 were not audited by ourselves or any other auditors, as this was not required in accordance with Company Law and the Charities Act. Our audit opinion is not modified in respect of this matter.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF GLOBAL HELPING HANDS

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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.

Our responsibilities for the audit of the financial statements

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

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

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

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

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
GLOBAL HELPING HANDS**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Shareef & Co
Statutory Auditors
18 - 22 Stoney Lane
Yardley
Birmingham
West Midlands
B25 8YP

29 January 2024

GLOBAL HELPING HANDS

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>1,819,480</u>	<u>197,308</u>	<u>2,016,788</u>	<u>750,097</u>
EXPENDITURE ON					
Charitable activities	3				
Overseas Projects		710,163	160,296	870,459	679,266
Other		<u>40,596</u>	<u>-</u>	<u>40,596</u>	<u>4,952</u>
Total		<u>750,759</u>	<u>160,296</u>	<u>911,055</u>	<u>684,218</u>
NET INCOME		1,068,721	37,012	1,105,733	65,879
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>66,195</u>	<u>-</u>	<u>66,195</u>	<u>316</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,134,916</u></u>	<u><u>37,012</u></u>	<u><u>1,171,928</u></u>	<u><u>66,195</u></u>

The notes form part of these financial statements

GLOBAL HELPING HANDS

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Cash at bank		1,139,816	37,012	1,176,828	66,895
CREDITORS					
Amounts falling due within one year	8	(4,900)	-	(4,900)	(700)
NET CURRENT ASSETS		<u>1,134,916</u>	<u>37,012</u>	<u>1,171,928</u>	<u>66,195</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,134,916</u>	<u>37,012</u>	<u>1,171,928</u>	<u>66,195</u>
NET ASSETS		<u>1,134,916</u>	<u>37,012</u>	<u>1,171,928</u>	<u>66,195</u>
FUNDS	9				
Unrestricted funds				1,134,916	66,195
Restricted funds				<u>37,012</u>	<u>-</u>
TOTAL FUNDS				<u>1,171,928</u>	<u>66,195</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 January 2024 and were signed on its behalf by:

A Ali - Trustee



The notes form part of these financial statements

GLOBAL HELPING HANDS**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>1,109,933</u>	<u>66,279</u>
Net cash provided by operating activities		<u>1,109,933</u>	<u>66,279</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		1,109,933	66,279
Cash and cash equivalents at the beginning of the reporting period		<u>66,895</u>	<u>616</u>
Cash and cash equivalents at the end of the reporting period		<u>1,176,828</u>	<u>66,895</u>

The notes form part of these financial statements

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income for the reporting period (as per the Statement of Financial Activities)	1,105,733	65,879
Adjustments for:		
Increase in creditors	<u>4,200</u>	<u>400</u>
Net cash provided by operations	<u><u>1,109,933</u></u>	<u><u>66,279</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank	<u>66,895</u>	<u>1,109,933</u>	<u>1,176,828</u>
	<u>66,895</u>	<u>1,109,933</u>	<u>1,176,828</u>
Total	<u><u>66,895</u></u>	<u><u>1,109,933</u></u>	<u><u>1,176,828</u></u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The Charity is a CIO incorporated in England and Wales.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Global Helping Hands operates a 100% donation policy. All admin expenses are covered by the Gift Aid received on donations or specific admin contributions.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

Classification

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

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

Recognition and measurement

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES - continued

Financial instruments

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

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

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

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

Going concern

The Trustees have reviewed management information and forecasts and are confident that the Charity has sufficient resources to continue in operation for at least 12 months from the date of the signing of the accounts.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	1,693,800	554,626
Gift aid	125,679	84,100
Zakat	197,309	111,371
	<u>2,016,788</u>	<u>750,097</u>

3. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 4) £
Overseas Projects	<u>870,459</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

4. GRANTS PAYABLE

	2023 £	2022 £
Overseas Projects	<u>870,459</u>	<u>679,266</u>

5. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Other resources expended	<u>35,696</u>	<u>4,900</u>	<u>40,596</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>638,726</u>	<u>111,371</u>	<u>750,097</u>
EXPENDITURE ON			
Charitable activities			
Overseas Projects	567,895	111,371	679,266
Other	<u>4,952</u>	<u>-</u>	<u>4,952</u>
Total	<u>572,847</u>	<u>111,371</u>	<u>684,218</u>
NET INCOME	65,879	-	65,879
RECONCILIATION OF FUNDS			
Total funds brought forward	316	-	316
TOTAL FUNDS CARRIED FORWARD	<u>66,195</u>	<u>-</u>	<u>66,195</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	<u>4,900</u>	<u>700</u>

9. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	66,195	1,068,721	1,134,916
Restricted funds			
Zakat Fund	-	37,012	37,012
TOTAL FUNDS	<u>66,195</u>	<u>1,105,733</u>	<u>1,171,928</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,819,480	(750,759)	1,068,721
Restricted funds			
Zakat Fund	197,308	(160,296)	37,012
TOTAL FUNDS	<u>2,016,788</u>	<u>(911,055)</u>	<u>1,105,733</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	316	65,879	66,195
TOTAL FUNDS	<u>316</u>	<u>65,879</u>	<u>66,195</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	638,726	(572,847)	65,879
Restricted funds			
Zakat Fund	111,371	(111,371)	-
	<u>750,097</u>	<u>(684,218)</u>	<u>65,879</u>
TOTAL FUNDS			

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	316	1,134,600	1,134,916
Restricted funds			
Zakat Fund	-	37,012	37,012
	<u>316</u>	<u>1,171,612</u>	<u>1,171,928</u>
TOTAL FUNDS			

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,458,206	(1,323,606)	1,134,600
Restricted funds			
Zakat Fund	308,679	(271,667)	37,012
	<u>2,766,885</u>	<u>(1,595,273)</u>	<u>1,171,612</u>
TOTAL FUNDS			

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.