



ANNUAL REPORT AND FINANCIAL STATEMENT

2021

GRTUK.ORG

Charity Registration Number 1191793

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CHARITY INFORMATION

Charity Name	Global Relief Trust
Charity Number	1191793
Registration Date	13th October 2020
Registration Jurisdiction	England & Wales
Principle and Registered	Radio House Aston Road North Birmingham B6 4DA
Board of Trustees	Zilu Miah Latif Mohammed Hussain Amir Mohammed Syeed ur Rahman Azadi Raza Murad Hussain (Resigned on 17th January 2022) Jamil Mohammed (Appointed 1st January 2022)
Accountants	Virtus Financial Services Chartered Certified Accountants
Bankers	Lloyds Bank, Kettering, PO Box 1000, BX1 1LT Barclays Bank, 35 Frederick St, Birmingham, B13HH
Auditors	Haines Watts Tamworth Limited Sterling House, 97 Lichfield Street, Tamworth, Staffs, B79 7QF

Message from the Chairman



A handwritten signature in black ink, appearing to read 'Zilu Miah'.

Zilu Miah

Chair of the Board of Trustees

The world remained dislocated in 2021 even though we entered the year in the hope that the momentous events of 2020 and the global pandemic were in the rear-view mirror, we were quickly brought back to reality.

It would be easy to despair and fear. Yet there is hope. For Global Relief Trust (GRT) this hope has been found in new ways of connecting to one another with UK funding partners and partners on the ground in the countries we work in.

Despite the continuous challenges GRT faced we grew in terms of public donations we received, supported more beneficiaries, forged more long-term funding partners, developed our capabilities and positively increased volunteers and employees. We continued to deliver education, food security and livelihood, Health, non-food items, protection, shelter, water sanitation and hygiene projects in 12 countries which benefited around eight hundred thousand people.

Humanitarian crises, because of conflict, have continued to dominate our emergency response. We feel powerless in preventing these humanitarian crises and we pray that the combined efforts of global leaders can find long-lasting political solutions so that these crises cease to exist. Our hope transforms our despair, feeds our love and fuels our work.

I'm incredibly proud of our teams and partners worldwide – whose passion and talent are second to none – and who have constantly punched above their weight to deliver extraordinary results in challenging circumstances this year.

It's these partnerships with people and organisations, that made the continuation of our work post-pandemic possible. Their support and expertise mean we're continuing to make progress towards our vision, mission, and values.

I am grateful to my fellow Trustees, the staff team and many active supporters for your welcome, support, magnanimous hard work and the high standards that you have set. There is no doubt that this relatively small group of people has achieved great things and made a real difference in so many people's lives. Our ambition is to continue to build on that success.

Our donors and partners are the beating heart of GRT without them we do not exist. Thank you for your continued support despite the hardships you face.

Message from the CEO



AS Ramzan.

Ajmal S Ramzan

Chief Executive Officer

The number of conflicts is increasing warring parties kill civilians without consequences and in which the human and economic costs of disasters is growing. To exacerbate these situations, we are seeing more and more natural disasters happening. Consequently, tens of millions of people are being pushed into a life of poverty and suffering.

When conflicts are protracted and intractable it often seems easier for the international community to invest in humanitarian responses than in concerted efforts to prevent and resolve conflicts. However, humanitarian assistance will not be the solution and the deployment of peacekeepers will not be enough. As the high-level reviews over the past years have emphasised, the answer ultimately lies in far greater global leadership to find political solutions along with a cultural, operational, and financial reprioritisation towards prevention. History will not forget and forgive us, as we are currently failing to respond as needed.

The problems of the world may seem insurmountable; the big decisions out of our hands, but our hopes, prayers and actions will not stop. We will do whatever good and acts of kindness we can for as long as it takes to see a better and prosperous world.

We have had an accelerated growth this year of over 175% as compared with last year, this is due to our generous donors and partners, who have given their donation to us in trust, for us to ensure that we distribute it to the most needy and vulnerable. We are profoundly grateful to our donors and partners, and we hope that they keep supporting us to help fellow men and women around the world.

GRT Trustees' Report

The Trustees present the Annual Report and Financial Statements of the Charity Incorporated Organisation (CIO) for the year ending 31st December 2021. The Financial Statements have been prepared in accordance with the accounting policies set out in note 01 to the accounts and comply with the CIO's constitution, the Charities Act 2011 and Accounting and Reporting by Charities; and Statement of Recommended Practices applicable to charities preparing their accounts including FRS 102. The Trustees who served during the year and up to the date of this report are set out in the Charity Information section.

Our Vision, Mission and Values

Vision

To eradicate poverty in the world.

Mission

Our aim is to achieve maximum impact and meaningful change by reducing the impact of conflicts and natural disasters on the world's most vulnerable people and communities.

We also provide lasting routes out of poverty, empowering people and communities to transform their lives and provide the opportunity and conditions to flourish.

We visualise a caring world where we believe that the vulnerable and needy need to be served regardless of race, gender, belief, and political persuasion.

Values

Compassion: We believe that the wellbeing and the protection of every life is of paramount importance, coupled with a strong desire to help ease and eradicate this suffering while respecting the dignity of the beneficiary.

Excellence: Our actions in tackling poverty are marked by the excellence in our delivery of aid to our beneficiaries and strong desire to help ease the suffering.

Impartiality: We support life to provide the most effective aid equally to all, irrespective of gender, colour, creed, race, religion, or political persuasion.

Accounting and Transparency: We believe in being open and honest about our work, exploring the challenges we face and sharing our successes whilst maintaining a good rapport with the stakeholders.

Where we Work



Figure 1: A coloured world map to show countries where GRT carried out projects in 2021.

In 2021, we carried out 244 projects across 10 countries to deliver support to 761,738 beneficiaries. Below is a breakdown of all countries we operated in and the number of beneficiaries.

<u>Country</u>	<u>Number of Beneficiaries</u>
Bangladesh (including Rohingya)	82,122
Burundi	22,456
India	54,900
Lebanon	51,588
Pakistan	98,034
Palestinian Territories	112,411
Syria/Turkey	169,992
United Kingdom	4,422
Yemen	165,754
Others	59

What we Did and How

In 2021, we spent a total of £5,350,494 on our projects in the following humanitarian sectors:

- Education (EDU)
- Food security and livelihood (FSL)
- Health (MED)
- Non-food items (NFI)
- Protection (PRO)
- Shelter (SLT)
- Water, sanitation and hygiene (WASH)

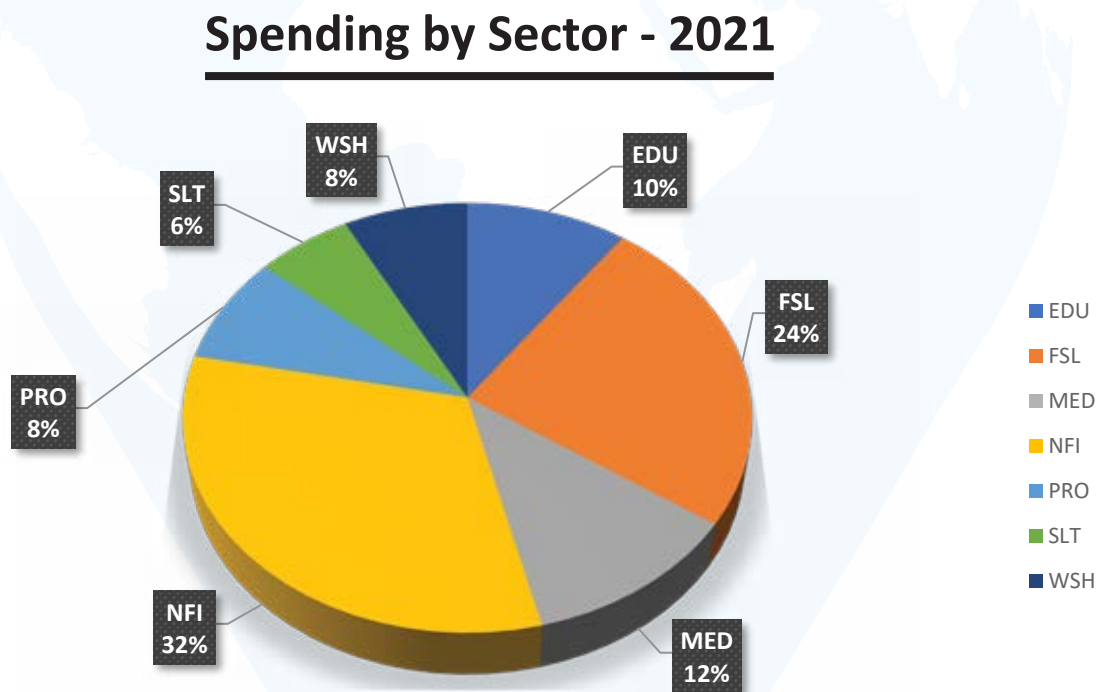


Figure 2: A pie chart to show the proportion of spending per project sector.

Spending by Region-2021

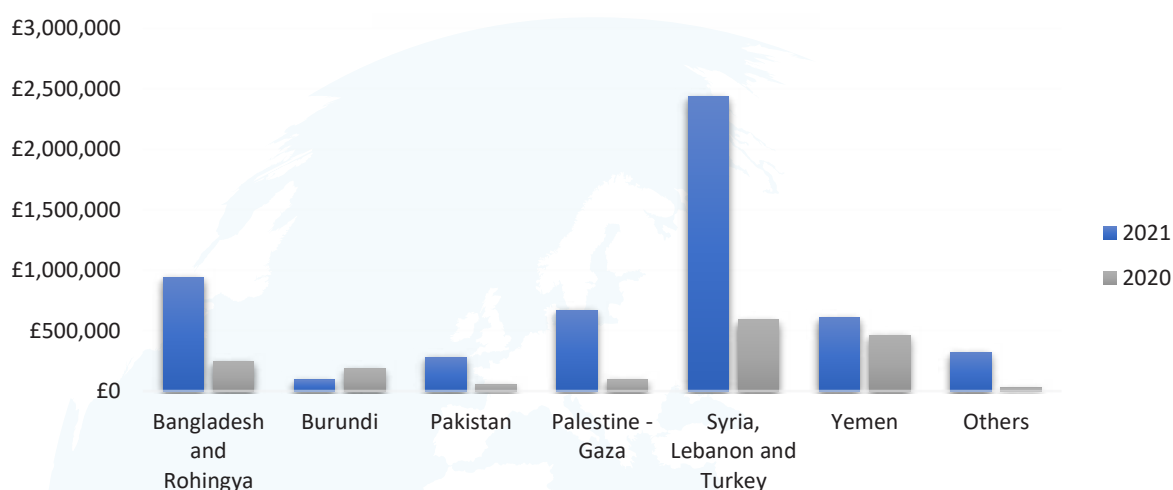


Figure 3: A graph to show where funds were spent in 2021 compared to 2020.

We carry out our projects in collaboration with our implementing partners on the ground. We have continued to strengthen our relationship with them through visits, training, and capacity building.

Every project follows our well-documented project cycle. There are four key stages in this cycle: planning, finances, implementation and closing.

In the planning stage we ensure that the project:

- Is based on a needs assessment supported by local councils, community leaders and other international organisations where applicable.
- Prioritises the procurement of supplies that offer value for money and can be collected or distributed in an efficient manner.
- Has a budget with all expected costs checked and accounted for.
- Description, objectives and methodology are outlined on a proposal form.

We continue to review and improve our project cycle and our templates, as this is essential to maintaining our excellence and accountability as we grow further.

We believe our continued growth is possible due to the funds raised being used efficiently and responsibly. As shown in Figure 4 below, our income for the period ending 2021 was £6,924,671. This is 175% more than we received in the previous year. We are therefore grateful to our loyal donors who have been very generous with their donations despite facing Covid restrictions and having less disposable income.

Details	2021	%	2020	%
General Public	£3,093,969.00	45%	£1,538,247.00	61%
Partners and Organisations	£3,821,375.00	55%	£908,520.00	36%
GIK	£9,327.00	0%	£69,940.00	3%
Total	£6,924,671.00	100%	£2,516,707.00	100%

Figure 4: A table to present GRT's principal source of funding in 2021 contrasted to 2020.

We raise funds through specific campaigns, well-wishers and contributions from the GRT shop to cover some of our fundraising and administrative costs.

GRT Growth History

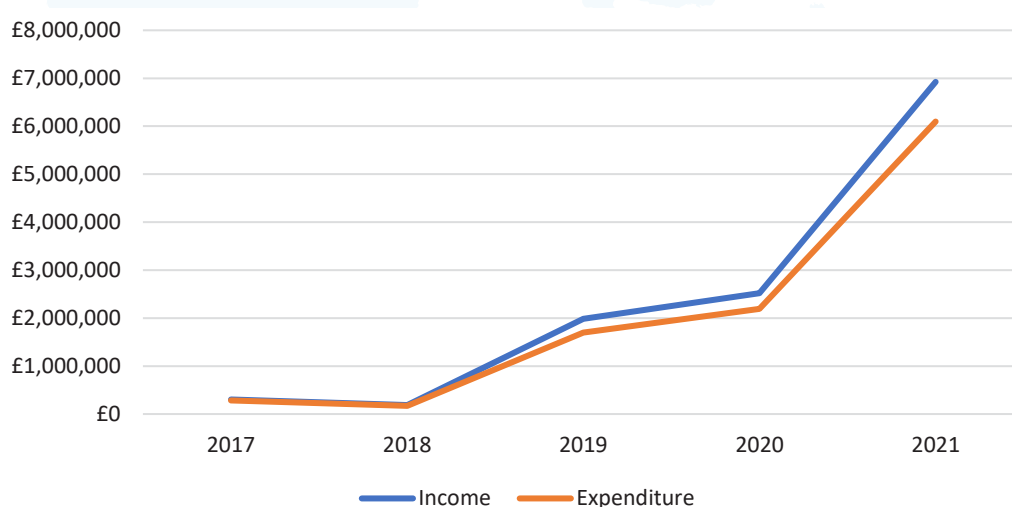


Figure 5: A graph to show the annual income and expenditure of Global Relief Trust.

Education (EDU)

Without skills for lifelong learning, children face greater barriers to earning potential and employment later in life. They are more likely to suffer adverse health outcomes and are less likely to participate in the decisions that affect them – threatening their ability to build a better future for themselves and their communities.

Unfortunately, many of the countries we work in either have schools which are underfunded or not paid for by government at all, or children face barriers which prevent them from receiving an education. In Bangladesh for instance, poor children are unable to afford admission fees, uniform costs or textbooks and thus many do not go to school.

One of the primary objectives of GRT is to provide education to as many children as possible as this is one of the most effective ways of breaking the cycle of poverty. We are currently providing education to 3000 students compared to 2000 in the previous year.



We have also carried out projects where we have funded teacher salaries, school supplies and building renovations to protect the service provided but also to improve the quality of education received.

The total number of education projects in 2021 was 45, and 28,809 people benefitted.

Food Security and Livelihood (FSL)

According to the UN, about one in ten people worldwide are suffering from hunger and one in three lack access to regular food. The COVID19 pandemic has led to an increase in food prices and food insecurity. Without food, people risk adverse health conditions and even death from starvation. Some people resort to unsafe informal work or crime to feed themselves and their families. Others are simply dependant on NGOs.

We have provided food assistance to all core countries of operation as this is vital for survival. Food security is often the most imminent concern of our beneficiaries. Even in times of natural disaster, it is a basic human need required by all.

We have supported vulnerable people with food packs, hot meals and Qurbani meat. In Yemen and Syria, where food is especially scarce due to war, we have set up bread factories to increase the number of people that can be fed daily.

We hope that providing food security in the short-term will give time to allow some of our beneficiaries to focus on developing livelihood to secure their long-term food security. We have also been supportive towards this. For example, we distributed sewing machines, and we taught the beneficiaries how to use them; we continued our Boat4Life project where we taught people how to fish and gave them boats, tools and lifejackets; and we helped beneficiaries to set up small businesses to generate income.

The total number of food security and livelihood projects in 2021 was 111, and 406,453 people benefitted.





Health (MED)

The pandemic has threatened global health progress. Not only have millions of people died from the coronavirus, but the pressure for governments to deal with this virus has led to other health services being neglected with fewer medical staff and supplies.

In the countries we operate in, healthcare is not free nor is it accessible to everyone. Healthcare providers might also struggle to support their patients without humanitarian assistance.

At GRT, we want people to live long lives with good health and wellbeing. That is why we carried out all sorts of health projects. The following are examples of health projects in six different countries:

- Our cataract operations in Bangladesh and Pakistan have restored vision to people at risk of blindness.
- In Pakistan, we have also distributed wheelchairs to allow disabled people to move.
- In Yemen, we continued our malnutrition programme to save the lives of malnourished children.
- In Palestine, we assisted a hospital with shortages in medical supplies and we assisted a hospital struggling to provide for its cancer patients.
- In Lebanon, we funded health screenings and basic medical support for thousands of refugees.

In Syria, our support for physiotherapy centres remains ongoing.



From left to right, Mahmoud Khalif and Siren Saleh, both receiving physiotherapy.



The total number of health projects in 2021 was 31, and 103,229 people benefitted.

Non-Food Items (NFI)

People need more than just food, medicine or water, be it for comfort or survival. At Global Relief Trust, we understand that which is why NFI was our biggest spending sector in 2021.

Our NFI sector includes our cash distribution projects. Often when we ask people how they would like to receive their zakat for instance, there is a preference for cash as beneficiaries know what their needs are and therefore what might be best for them to purchase.

However, we do provide specific non-food items when and where there is a need. Our non-food items projects have included the distribution of tents, heaters, blankets, coats, clothes, hats, gloves, socks, shoes, mattresses, and even toys for children on Eid.

Global Relief Trust run a winter appeal across our countries to keep those at risk warm during cold weather. Support for this appeal has increased year on year as more people are made aware of the harsh weathers people face in some of the countries we work.



The total number of non-food items projects in 2021 was 25, and 80,730 people benefitted.



Protection (PRO)

Our protection projects ensure the safety and care of some of the most vulnerable usually over a long-term.

The majority of these projects are orphan sponsorships, where regular payments are made to cover education, food, clothes, hygiene and accommodation costs for the orphan child. Without this support, the children would be at risk of the worst types of exploitation as orphaned children are often burdened with adult responsibilities that they are not ready for. Our orphan support programmes, protect them and try to ensure they can still have a childhood.

In our first appeal we were able to get 500 orphan sponsorships. This number has been gradually increasing and was nearly 1000 by the end of 2021.



GRT have also carried out rather unique protection project. Perhaps the most unique, was a project to protect the inheritance rights of women in Pakistan and their rights during divorce. The women targeted were unaware of their rights and so received unfavourable treatment. We responded by teaching the women what their rights are and how to guarantee them by law.

One beneficiary of this project was Najma from Lakki Marwat in Khyber Pakhtunkhwa, Pakistan. Where Najma lives, many women marry young and do not receive a full education. The society is male dominated and women were unaware of their inheritance rights. They believed they needed a son to secure inheritance.

Najma hoped for a son but had given birth to nine daughters. Her husband struggled to support such a large family and ended up burdened by loan.

After attending the meetings, seminars and events of GRT's project, Najma is aware of her rights and how to fight for them. Her brother refused to return the share of inheritance he had taken from her, and as a result, Najma filed a case against her brother to recover what belongs to her by law.



Najma from Lakki Marwat, who described the project as a “breakthrough” in her life. The total number of protection projects in 2021 was 10, and 1,730 people benefitted.

Shelter (SLT)

Living in squalor and filth is not acceptable accommodation for families. Unfortunately, in the poor or conflict-ridden countries we work in, this is the norm in many areas. Refugees and the vulnerable in need of support are often in slum areas staying in flimsy tents or mud houses for instance.

Global Relief Trust have carried out a number of shelter construction projects in order to provide vulnerable families with adequate housing. For example, we built 100 shelters in Rohingya for the refugees there; we built homes for 8 families in Mozambique; and we built a second village in Syria.

We have also carried out projects to build homes for individual families. In Burundi for instance, we heard the sad story of Rehema and her six children in Muramvya. Rehema suffered an accident and could no longer walk properly. Three of her children are disabled. Her husband was suffering from a mental illness and abandoned the family, making Rehema a widow. When we found them, the family were cramped together in a tiny mud house without any washing facilities.

To help the family, we purchased land and constructed a house with bricks which included a toilet useable by disabled children. When Rehema was told that the land and house were hers, tears came down. She was able to feel dignified and her trust in humanity was restored. We were pleased that we could serve her.

The total number of shelter projects in 2021 was 11, and 6,993 people benefitted.



Shelters in Mozambique



Shelters in Syria

Water, Sanitation and Hygiene (WASH)

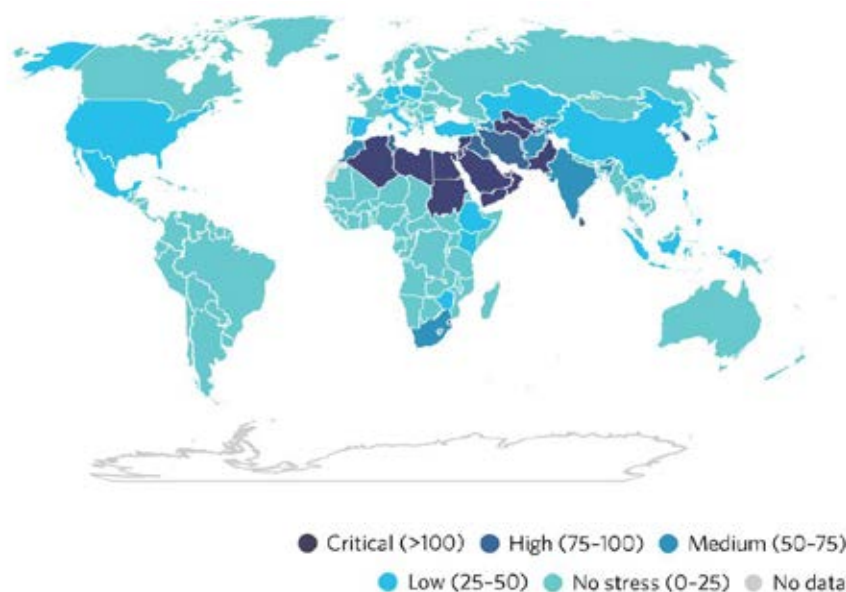


Figure 5: A map to show water stress levels around the world in 2019.

As shown in Figure 5, levels of water stress are high or critical in the Middle East and South Asia, both regions where GRT operate. According to the UN, we have not made enough progress in clean water and sanitation, with current levels meaning an estimated 1.6 billion people will lack safely managed drinking water by 2030.

Lack of access to clean water in Bangladesh for example has forced some people to consume contaminated water, risking cholera and disease. Our handpumps and deep wells are a solution to this as they extract naturally filtered water from the ground.

We have constructed handpumps and/or deep wells in Bangladesh, Pakistan and Yemen. In Palestine, we have installed desalination units. In Syria and Pakistan, we have distributed hygiene kits.

Also in Pakistan, we built a water storage tank to help women like Sobia from Dhirkot, Azad Kashmir. While her husband was at work, Sobia would spend a few hours every day travelling to the nearest water source to collect water. It was not a safe trip to be making either, especially during turbulent weather. Having the water storage tank built in her village meant she and other ladies no longer had to make that trip and would have more time to spend with their children.

The total number of water, sanitation and hygiene projects in 2021 was 11, and 133,794 people benefitted.



Sobia and her children take water from the storage tank



This family never had a handpump before in their home

Progress Against Our Priorities

In 2020, we set ourselves priorities for the year ahead. Now we will look at our progress against those priorities.

Setting up the CIO

We are pleased to have registered this CIO and be submitting these first-year accounts. We have a new constitution, and we believe our status as a CIO will provide us with more flexibility to further our strengths and achieve our organisational goals.

Empowering self-reliance

We believe the drivers of self-reliance are education, livelihood and having access to water. 2021 saw significant progress in all of these sectors and so we are confident that we are succeeding in our objectives.

Increasing income and capacity

We have increased our technical capabilities by expanding our UK team. We have recruited more staff this year. We have also started to train our staff with several staff members taking part in external GDPR training and other courses.

We have continued to grow as an organisation by increasing the number of donors and partners and the average donation amount. Feedback collected suggests partners are impressed by our ability to get projects done in a timely manner and to provide them with media for their continued campaigns.

Our growth is a remarkable achievement. We will continue to deliver for our donors, our partners, and we will strengthen relationships with partners on the ground through visits and capacity building.

Priorities for 2022-23

GRT has taken on the responsibility to serve the community globally. We will respond to crises and natural disasters in the short term, but our long-term vision is to eradicate poverty.

To do this, we have set ourselves the following priorities:

- A focus on education, health, water and sustainable projects, as these will contribute to the development of the social life of the needy and vulnerable communities.
- We will support development and educational projects inspired by our faith.
- To develop even stronger administrative, technical, financial, management and governance systems to ensure that resources are utilised in the most appropriate, effective and efficient way to maximise impact.
- To set up an audit and risk committee.
- To ensure there remains transparency and accountability to all stakeholders.

Risks and Uncertainties

Global Relief Trust is committed to serving some of the most vulnerable beneficiaries in the world and this includes in disaster zones. This means the charity faces risks and uncertainties in operations, whether that be political, economic, social, technological, legal or environmental.

Global Relief Trust have an active Risk Management Policy which requires trustees and senior executives to consider risks and uncertainties facing the charity, and how best to respond to those risk. Here shall be set out the three biggest risks we identified and considered.

First is safeguarding. We work with vulnerable beneficiaries including children and thus it is imperative we have measures in place to ensure their safety at all times. That is why we have in place safeguarding policies which all our staff must know. We are fortunate that no safeguarding incidents have yet been reported.

However, we have realised that if an incident did take place on the ground, it could be covered up. That is why this year we introduced MEAL in some of our countries. Monitoring staff have been speaking to beneficiaries for feedback and serve as an independent point of contact.

We hope to expand MEAL next year. We also plan to update all safeguarding policies and we will then share them with implementing partners to ensure they are understood on the ground. We will also introduce a more direct complaints system, so that our beneficiaries know what they should receive, how they should be treated and how to contact GRT directly if something goes wrong.

Next is the pandemic. During 2021, there remained a lot of uncertainties. Lockdowns in the UK reduced our ability to collect funds. Lockdowns abroad caused delays to some of our projects, and we did not know what other impacts there could be.

Our response was to follow government guidelines and adapt appropriately. We have also encouraged our staff and partners to take precautions to ensure their own safety from the virus.

Structure, Governance and Management

The CIO runs under the rules of its constitution. Trustees are selected in accordance with the constitution. Trustees are not remunerated for their trusteeship but take responsibility for the strategic management of the CIO.

The Board of Trustees fulfil their role by directing and overseeing the CIO; setting the priorities and objectives of the CIO; evaluating the performance and progression of the CIO; approving new policies and procedures; appointing, appraising executive managers; approving the strategic plan and respective annual budget and visibility of project implementation; and working with stakeholders; and ensuring the CIO complies with regulatory requirements.

The Trustees, along with the CEO and senior staff, must actively and regularly review the risks facing the CIO. They undertake the responsibility to ensure there are adequate systems and procedures in place to prevent or mitigate exposure to the risks facing the CIO. This includes maintaining the reputation, financial safety and continuation of the CIO. Trustees can cover risks with suitable insurances where applicable.

GRT Trustees possess a range of skills, knowledge and experience to ensure the Board is equipped to respond to various challenges. The power to appoint Trustees is vested in the Board and protocols exist for the induction and training of new Trustees. Trustees are also welcomed to act on advice of the CEO and senior staff; to take, where necessary, independent professional advice that will aid them in the fulfilment of their role; and to attend training in established, new or emerging areas of responsibility.

The Board of Trustees can delegate their authority, though not their responsibility, to the CEO. Within terms approved by the Board of Trustees, the CEO can manage the senior managers and run operational matters such as finance, employment and performance-related activities. Thus, the day-to-day running of the CIO's activities are led by the CEO and carried out by a team of dedicated staff with the ability to implement corporate strategy while having authority to make decisions, respond to consultations, allocate resources, and commit expenditure. Each staff member has a line manager for direct supervision, tracing to the CEO, who along with senior managers, is accountable to the Board of Trustees and is required to attend any meetings at the request of the Board.

The Board of Trustees are committed to ensure the actions of the CIO and its members are legal and comply with Charity Commission guidelines for the public benefit.

Statement of Trustees' Responsibilities

The Trustees are responsible for keeping the CIO's accounting records. These are disclosed with reasonable accuracy and so too has the financial position of the CIO. The financial statements set out comply with the Charities Act and the provisions of the CIO's constitution. Additionally, steps have been taken to safeguard the CIO's assets and measures are in place for the prevention and detection of fraud and other abnormalities.

The Trustees understand that they are required by law to prepare the Report of Trustees and the Financial Statement for each financial year of the charity, and that this is to be done following the United Kingdom's Generally Accepted Accounting Practice. This includes FRS 102, which regards the provision of a true and fair view of the CIO at year-end, as well as incoming and outgoing resources expended that year.

The Charity Incorporated Organisation (CIO) was registered on 13/10/2020, our filing period for the CIO Charity Registration 1191793 covers from 13/10/2020 to 31/12/2021. The CIO did not have any income for the period 13/10/2020 to 31/12/2020, we accounted all income and expenditures and filed the return for the full year 01/01/2020 till 31/12/2020 under the Trust Charity Registration 1114135. From 01/01/2021 to 31/12/2021 the Trust Charity Registration 1114135 did not trade and all income and expenditures are accounted for under CIO Charity Registration 1191793.

To adhere to the above and publish the Report of Trustees and Financial Statement, the Trustees have selected suitable accounting policies and applied them consistently; observed the methods and principles of the charities' SORP; made sound judgments and estimates that are sensible; and stated whether or not applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.

The Trustees also certify that all reasonable steps were taken as Trustees to ensure awareness of all relevant information for audits, and to the best of their knowledge, auditors were made aware of all relevant information for the audit.



Zilu Miah

Chair of the Board of Trustees

27th September 2022

Independent Auditor's Report to the Trustees of Global Relief Trust

Opinion

We have audited the financial statements of Global Relief Trust (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 auditor 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 information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement (set out on page 24), the trustees 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 responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- results of our enquiries of management and trustees about their own identification and assessment of the risks and irregularities
- any matters we identified having obtained an understanding of the charitable company policies and procedures relating to identifying, evaluating and complying with laws and regulations and whether they are aware of any instances of non-compliance
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud
- the internal controls set up to mitigate risks of fraud or non-compliance with laws and regulations
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.
- obtaining an understanding of the legal and regulatory framework that the charitable company operates in, focusing on those laws and regulations that had a direct effect on the

- financial statements
- provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid material penalty. These include ensuring the aid provided by the Charity is concentrated around projects that continue to meet the objectives and purposes for which it was set up, whilst ensuring the restricted and designated income is correctly identified and appropriately allocated against the projects for which it was donated.

As a result of performing the above, we did not identify any key audit matters related to the potential risk of fraud or non-compliance with laws and regulations.

Audit response to risks identified

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements
- enquiring of management concerning actual and potential legal action and claims
- carrying out analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.
- considering performance of major projects and their influence on efforts made by management to manage income streams and control costs.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi>
This description forms part of our auditor's report.

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 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 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Stephen Butler BA FCA (Senior Statutory Auditor)
For and on behalf of Haines Watts Tamworth Limited
Chartered Accountants and Statutory Auditors
Sterling House
97 Lichfield Street
Tamworth
Staffordshire
B79 7QF

10 October 2022

Financial Statements

Statement of Financial Activities

For the period ended 31st December 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income and Endowments:					
Donations and Legacies	2,6	1,347,084	5,558,674	6,905,758	2,509,508
Other Trading Activities	4,7	18,914	-	18,914	7,199
Total Income		1,365,998	5,558,674	6,924,672	2,516,707
Expenditure:					
Raising Funds	9	326,799	39,983	366,782	286,021
Fundraising Trading: Costs of Good and Other Costs	4,9	26,066	-	26,066	30,997
Charitable Activities	8,9	656,151	5,048,669	5,704,820	1,877,786
Total Expenditure		1,009,016	5,088,652	6,097,668	2,194,804
Net Income/(Expenditure)		356,981	470,022	827,003	321,903
Transfers Between Funds		(241,406)	241,406	-	-
Other Recognised					
Gains/(losses) on Disposal of Fixed Assets		(3830)	-	(3830)	(356)
Net Movement in Funds		111,745	711,428	823,173	321,547
Reconciliation of Funds:					
Total Funds Brought Forward		220,678	429,640	650,318	328,771
Total Funds Carried Forward		332,423	1,141,068	1,473,491	650,318

All activities derive from continuing operations.

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

The notes on pages 32 to 43 form an integral part of these accounts

Balance Sheet

Balance Sheet as at 31st December 2021

	Notes	2021 £	2019 £
Fixed Assets			
Tangible Assets	12	11,131	14,977
Total Fixed Assets		11,131	14,977
Current Assets			
Debtors			103,734
Prepayments		40,277	3,595
Stock			1,839
Cash at bank and in hand		1,486,749	567,219
Total Current Assets		1,527,026	676,387
Liabilities			
Creditors: Amounts falling due within one year:	14	(64,666)	(41,046)
Net Current Assets		1,462,360	635,341
Total Assets less Current Liabilities		1,473,491	650,318
Net Assets including Pension Asset/Liability		1,473,491	650,318
Unrestricted Income Funds			
Designated Funds		22,405	46,477
Unrestricted General Funds		289,139	140,746
Other Unrestricted Funds		20,879	33,455
Total Unrestricted		332,423	220,678
Restricted Income Funds		1,141,068	429,640
Total Charity Funds	16	1,473,491	650,318



Zilu Miah

Chair of the Board of Trustees

Approved by the board of trustees on 27th September 2022

The notes on pages 32 to 43 form an integral part of these accounts

Statement of Cash Flows

For the period ended 31st December 2021

	2021 £	2020 £
Reconciliation of net income/(expenditure) to net cash flows from operating activities		
Net Income/(Expenditure) for the reporting period as per the statement of financial activities	<u>823,173</u>	<u>321,547</u>
Adjustments for:		
Depreciation	4,851	4,002
Gains/(losses) on disposal of fixed assets	3,830	356
Decrease/(Increase) in Stocks	1,839	(113)
Decrease/(Increase) in debtors	67,052	(88,725)
(Decrease)/Increase in creditors	23,620	11,221
Gain on foreign exchange		
Net cash provided by (used in) operating activities	<u>924,365</u>	<u>248,289</u>
Cash flows from investing activities		
Purchase of property, plant and equipment	(5,835)	(4,212)
Proceeds from sale of property, plant and equipment	1000	-
Net cash provided by (used in) investing activities	<u>(4,835)</u>	<u>(4,212)</u>
Net increase/(decrease) in cash and cash-equivalents	919,530	244,077
Cash and cash equivalents at the beginning of the reporting period	567,219	323,142
Change in cash and cash equivalents due to exchange rate movements	-	-
Cash and cash equivalents at the end of the reporting period	<u>1,486,749</u>	<u>567,219</u>

Notes to the Accounts

1. Accounting policies

a) Accounting period

The accounting period for years 2020 and 2021 was from 01st January to 31st December.

b) Basis of preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Section IA of FRS102 and Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

c) Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention.

d) Significant judgements and estimates

The Charity makes estimates and assumptions concerning in future. Management are also required to exercise judgement in the process of applying the company's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The estimates and assumptions that have a significant risk of causing a material adjustment the carrying of assets and liabilities within the next financial year are addressed below:

In preparing these financial statements, the following judgements are made:

- Determine whether leases entered into by the company either as a lessor or a lessee are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease-by-lease basis based on an evaluation of the terms and conditions of the arrangements, and accordingly whether the lease requires an asset and liability to be recognised in the statement of financial position.

- A provision is recognised when the company has a present legal or constructive obligation as a result of a past event for which it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. If the effect is material, provisions are determined by discounting the expected future cash flow at a rate that reflects the time value of money and the risks specific to the liability.

- Whether a present obligation is probable or not requires judgement. The nature and type of risks for these provisions differ and management's judgement is applied regarding the nature and extent of obligations in deciding if an outflow of resources is probable or not.

- Depreciation and residual values. Management have reviewed the asset lives and associated residual values of all fixed asset classes and concluded that they are appropriate. The actual lives of the assets and residual values are assessed annually and

may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projects disposal values.

e) Income recognition policies

Items of income are recognised in accordance with (5.10 to 5.12 FRS102 SORP) and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably.
- Coronavirus Job Retention Scheme Grant and local city council Grant monies received during the year are accounted for under the accruals basis and recognised under the unrestricted funds.
- Gift Aid receivable is included in income where there is a valid declaration from the donor. Any Gift Aid amount recovered is considered as general income as per the communications agreed by donors.

f) Donated Goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

g) Recognition of liabilities

Liabilities are recognised on the accrual's basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (2015) issued by the Charity Commissioners for England & Wales.

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and

provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

h) Expenditure

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

Expenditure on charitable activities is reported as a thematic analysis of the work undertaken by the charity, against our thematic themes of humanitarian response, feed the fasting, qurbani, emergency, education etc. Under these headings are included grants payable and the costs of activities performed directly by the charity together with associated direct and indirect support costs. The costs include salaries and associated employment costs including pensions and termination payments.

Expenditure on raising funds comprises salaries, direct expenditure and overhead costs of UK based staff who promote fundraising from all sources including major donors, corporates, and individuals. The expenditure on third party agencies that promote fundraising on social media and other platforms is included.

Indirect support costs include IT, HR, CEO's time or finance costs that are essential for the charity to delivery its projects of humanitarian response, feed the fasting, qurbani, education etc. Not to incur these costs would severely impair the quality of work and sustainability of the charity.

Indirect support costs have been allocated to cost categories on a basis consistent with the level of activity.

Allocation of costs within types of resources expended

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are: -

There are a number of costs, where it is impracticable to allocate these costs precisely between administration and charitable expenditure and the trustees have allocated such costs on the basis of reasonable estimates as follows:-

Staffing costs and related expenses: On the basis of salary costs and estimated time spent on different activities.

Premises costs and related expenses: On the basis consistent with the use of resources.

i) Taxation

The charity meets the criteria and tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore meets the definition of a charitable company for UK taxation purposes.

Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within the categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992. No corporation tax liability arises in the accounts

j) Pensions

The charity operates a defined contribution pension scheme for the benefit of its employees. Pension costs are recognised in the month in which the related payroll payments are made. The money purchase nature of the scheme ensures there will be no funding deficit or surplus accruing to the Charity in the future. The pension scheme is independently administered, and the assets of the scheme are held separately from those of the Charity.

k) Foreign currencies

The functional currency of the charity is considered to be pounds sterling that is the currency of the primary economic environment it operates in the UK. The consolidated financial statements are presented in pound sterling.

Transactions in foreign currencies are translated at the rate of exchange at the time of the transaction. Country office income and expenditure is included in the Statement of Financial Activities at the average exchange rate for the period. Foreign currency balances are translated at the rate of exchange prevailing at the balance sheet date.

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

l) Operating leases

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

m) Funds Accounting

Funds held by the charity are:

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

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

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

n) Tangible fixed assets and depreciation

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

Computers and software	25%
Fixtures and fittings	12.5%
Office equipment	25%
Motor vehicles	20%

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

o) Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

p) Stocks

Stocks held for sale as part of non-charitable activity are measured at net realisable value based on the service potential provided by the stock items.

2. Income by Type

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Donations	899,879	5,549,347	6,449,226	2,190,913
Government Grant	64,323	-	64,323	79,318
Gift Aid	382,882	-	382,882	169,337
In-Kind Donations	-	9,327	9,327	69,940
Total	1,347,084	5,558,674	6,905,758	2,509,508

The Gift in-kind donations consisted of food, medicine, medical supplies, blankets and wheelchairs. All items were distributed in Syria. All items have been measured at their fair value.

3. Income from Charitable Activities

	2021 £	2020 £
Ummah Welfare Trust UWT	1,858,349	
LIA	976,238	
Drop of Compassion	152,970	63,000
OCOU	140,725	40,626
Abdullah Aid	103,696	
CII	91,620	34,837
HMRC – Furlough grant	64,323	79,318
SSP	56,830	2,974
Muntada Aid	46,567	
Al Falah Capital	45,000	
Global Ehsan relief	25,987	
Premier Business	25,500	
Asia Pacific Foundation	24,150	4,300
Orphans and Shelter Foundation	23,143	
Noor Aid	21,600	10,000
Muslim Council	20,151	
Zaimah	13,000	10,000
Birmingham City Council – COVID-19 Grant	12,336	10,000
Aid Humanity	10,000	10,000
Shade of Mercy	2,000	3,930
Muslims in Need		9,000
Human Aid		8,231
Iqra International		5,228
NAYK		2,440
Severn Trent		2,000
Ar Rahmah Trust		1,733
Charity Aid Foundation		1,000
Others	3,191,573	2,210,891
Total	6,905,758	2,509,508

Others largely consists of donations from general public. There are also some small donations from institutions included in this amount.

4. Other Trading Activities

	2021 £	2020 £
Income from charitable shop	18,914	7,199
Total	18,914	7,199

5. Income and expenditure by activity

	Humanitarian Relief £	GRT Shop £	2021 £	2020 £
Income				
Donations and Legacies	6,896,431		6,896,431	2,439,568
In-Kind Donations	9,327		9,327	69,940
Other Trading Activities		18,914	18,914	7,199
Total Income	6,905,758	18,914	6,924,672	2,516,707
Expenditure				
Raising Funds	366,782		366,782	286,021
Fundraising Trading: Cost of Goods sold and other costs		26,066	26,066	30,997
Charitable Activities	5,695,493		5,695,493	1,807,846
In-Kind Donations	9,327		9,327	69,940
Total Expenditure	6,071,602	26,066	6,097,668	2,194,804
Net Income by Activity	834,155	(7,152)	827,003	321,903

6. Trading Activity – GRT Shop

	GRT Shop 2021 £	GRT Shop 2020 £
Income		
Sales	18,914	7,199
Total Income	18,914	7,199
Expenditure		
Cost of Goods Sold	1,839	5,891
Operating and Administrative Costs	24,227	25,106
Total Expenditure	26,066	30,997
Net Income by Activity	(7,152)	(23,798)
The assets and liabilities of the shop were:		
Fixed Assets	2,563	3,294
Current Assets	-	1,839
Current Liabilities		
Net Assets	2,563	5,133

7. Analysis of charitable expenditure by activity

Nature of Charitable Expenditure	Humanitarian Relief	Total	Total
		2021	2020
	£	£	£
Education	537,763	537,763	312,770
Non-Food Items	1,712,115	1,712,115	141,375
Orphans	345,434	345,434	57,096
Medical	622,377	622,377	201,522
Protection	89,009	89,009	-
Shelter	319,969	319,969	21,599
Food and Sustainable Livelihood	1,300,297	1,300,297	694,730
Food and Sustainable Livelihood - In-Kind Donations	9,327	9,327	69,940
Water, Sanitation and Health	414,203	414,203	151,839
Total	5,350,494	5,350,494	1,650,871
Support Costs of charitable Activity	747,175	747,175	543,933
Total Charitable Expenditure Analysed by Activity	6,097,668	6,097,668	2,194,804

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

Charitable expenditure by Region	Humanitarian Relief	Total	Total
		2021	2020
Region	£	£	£
Bangladesh and Rohingya	943,671	943,671	243,371
Burundi	92,676	92,676	185,082
Pakistan	279,305	279,305	51,740
Palestine - Gaza	669,881	669,881	92,601
Syria, Lebanon and Turkey	2,424,548	2,424,548	589,078
Syria – In Kind Donations	9,327	9,327	
Yemen	607,995	607,995	393,459
Yemen - In Kind Donations	-	-	69,940
Other	323,091	323,091	25,599
	5,350,494	5,350,494	1,650,871
Support Costs of charitable Activity	747,175	747,175	543,933
	6,097,668	6,097,668	2,194,804

8. Analysis of Grants

Name	Institution	Individual	Total 2021	Total 2020
	£	£	£	£
Nimeti	2,263,472	-	2,263,472	251,854
Well-being Bangladesh Society	854,433	-	854,433	14,019
Al Khair Groups	669,881	-	669,881	
SABA Relief	332,699	-	332,699	
GRT Yemen	273,109	-	273,109	210,822
Fazilia Trust	160,491	-	160,491	23,398
Irshad & Islah	105,508	-	105,508	
ADEF	92,172	-	92,172	
Humanity Care	84,630	-	84,630	
Muaz Enterprise	62,560	-	62,560	176,801
Various other partners	55,765	-	55,765	167,242
LIA	36,630	-	36,630	
Quba Trust	32,771	-	32,771	11,000
Abdullah Aid	28,240	-	28,240	
Bina Organisation	23,065	-	23,065	
AL Manahel Welfare	20,015	-	20,015	
Muslim Youth New Zealand	18,122	-	18,122	
JILLAK	15,077	-	15,077	36,834
Individuals	-	13,413	13,413	152,510
HHUGS	5,086	-	5,086	
Al Ubaida Orphanage	5,000	-	5,000	
GRT Burundi	504	-	504	132,518
Hand in Hand for Aid and Development		-	-	29,000
Abad Farm School		-	-	22,708
Islamic Help		-	-	19,290
Islamic Welfare Trust UK		-	-	12,580
Africa Development and Education Foundation		-	-	11,856
Mercy Relief		-	-	10,000
Ar Rahmah Trust		-	-	5,225
Programme related other	197,850	-	197,850	363,214
	5,337,080	13,413	5,350,493	1,650,871
Support Costs of charitable Activity	747,175	-	747,175	543,933
	6,084,255	13,413	6,097,668	2,194,804

9. Analysis of Total Support Costs by Activity

	General Support	Total 2021	Total 2020
Nature of Support Costs	£	£	£
Project Implementation Support	341,460	341,460	216,173
Fundraising*	366,782	366,782	286,021
Fundraising Trading	26,066	26,066	30,997
Governance Costs	12,867	12,867	10,742
Total Support Costs analysed by Activity	747,175	747,175	543,933

*Fundraising costs include marketing and advertising.

Breakdown of Governance Costs

	Total 2021	Total 2020
	£	£
Accountancy and Auditors	8,300	7,000
Legal and other costs	3,367	3,742
Training	1,200	-
Total	12,867	10,742

10. Staff Costs and Emoluments

	Total 2021	Total 2020
	£	£
Gross Salaries	408,442	234,094
Employers national Insurance	38,066	22,574
Total	446,508	256,667

Number of full-time equivalent employees

	2021	2020
Fundraising	8	4
Operational Support & Admin	7	4

Volunteers have donated an unquantifiable amount of time to Global Welfare Trust of which is impossible to reflect.

There were no fees or other remuneration to the trustees.

There were no employees with emoluments in excess of £60,000 per annum.

11. Trustees Expenses

There were no trustees' expenses during 2021 (2020: £nil)

Trustees are not remunerated.

12. Tangible Fixed Assets

	Fixtures, fittings and office equipment	Motor Vehicles	Total
Cost			
As at 01st January 2021	11,241	10,700	21,941
Additions	5,835	-	5,835
Disposals	(1,208)	(10,700)	(11,908)
As at 31st December 2021	15,868	-	15,868
Accumulated Depreciation			
As at 01st January 2021	(2164)	(4,800)	(6,964)
Charge for the year	(3,068)	(1,783)	(4,851)
Disposals	495	6,583	7,078
As at 31st December 2021	(4,737)	-	(4,737)
Net Book Value			
As at 31st December 2021	11,131	-	11,131
As at 01st January 2021	9,077	5,900	14,977

13. Debtors

	2021	2020
	£	£
Accrued Income	-	103,734
Prepayments	40,277	3,595
Total	40,277	107,329

14. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	64,666	41,046
Total	64,666	41,046

15. Lease Commitments

Operating Leases other than Plant & Machinery	2021	2020
	£	£
Less than One Year	28,200	14,733
Between 2-5 Years	38,000	-
More Than 5 Years	-	-
Total	66,200	14,733

16. Analysis of assets and liabilities representing funds

At 31st December 2021	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£
Tangible Fixed Assets		11,131	-	11,131
Current Assets	22,405	363,553	1,141,068	1,527,026
Current Liabilities	-	(64,666)	-	(64,666)
	22,405	310,018	1,141,068	1,473,491

The individual funds included above are:-

	Funds at 2020	Movements in Funds as below	Transfers Between Funds	Funds at 2021
	£	£	£	£
Humanitarian Relief	650,318	823,173	-	1,473,491
	650,318	823,173	-	1,473,491

Analysis of movements in funds as shown in the table above

Incoming Resources	Outgoing Resources	Gains & Losses	Movement In funds
£	£	£	£
6,924,671	6,097,668	(3,830)	823,173
6,924,671	6,097,668	(3,830)	823,173

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

At 31st December 2020	Designated funds	Unrestricted funds	Restricted Funds	Total Funds
		£	£	£
Tangible Fixed Assets	-	14,977	-	14,977
Current Assets	46,477	166,224	463,686	676,387
Current Liabilities	-	(7000)	(34,046)	(41,046)
	46,477	174,201	429,640	650,318

The individual funds included above are: -

	Funds at 2019	Movements in Funds as below	Transfers Between Funds	Funds at 2020
	£	£	£	£
Humanitarian Relief	328,771	321,547	-	650,318
	328,771	321,547	-	650,318

Analysis of movements in funds as shown in the table above

Incoming Resources	Outgoing Resources	Gains & Losses	Movement In funds
£	£	£	£
2,516,707	2,194,804	(356)	321,547
2,516,707	2,194,804	(356)	321,547

17. Endowment Funds

The charity had no endowment funds in the period ended 2021 or in the period ended 2020.

18. Related Parties

Trustee Z Miah is related to the charity's advisor and fundraiser S Ur Rahman. There were financial transactions to the value of £25,559 during the period ending 31st December 2021 (2020: £28,666) of which £7,559 (2020: £14,166) were reimbursements for out-of-pocket expenses (incurred on project deployment costs like flights as well as fundraising related costs) and £18,000 (2020: £14,500) related to consultancy fees.



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