



ANNUAL REPORT AND FINANCIAL STATEMENT 2022



[GRTUK.ORG](https://www.grtuk.org)

Charity Reg Number : 1191793



Serving Communities Globally

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Charity Information

Charity Name	Global Relief Trust
Charity Number	1191793
Registration Date	13th October 2020
Registration Jurisdiction	England & Wales
Registered Address	Radio House Aston Road North Birmingham B6 4DA
Board of Trustees	Zilu Miah Latif Mohammed Hussain Amir Mohammed Syeed ur Rahman Azadi Jamil Mohammed
Accountants	Virtus Financial Services Chartered Certified Accountants Kemp House, 160 City Road, London, EC1V 2NX
Bankers	Lloyds Bank, Kettering, PO Box 1000, BX1 1LT Barclays Bank, 35 Frederick St, Birmingham, B1 3HH
Auditors	Haines Watts Tamworth Limited Sterling House, 97 Lichfield Street, Tamworth, Staffs, B79 7QF

Message from the Chairman

In contemplating our journey's progress in 2022, I'm immensely proud to share the transformative impact achieved through our steadfast dedication to humanitarian causes. Global Relief Trust (GRT) continues to shine as a beacon of hope in a world full of challenges, showcasing the remarkable power of compassion.

Our achievements align with core values, emphasising the uplifting of vulnerable individuals worldwide. Our meticulous planning, resolute execution, and unwavering accountability have yielded profound results in education, healthcare, water access, livelihoods, and disaster relief.

Education initiatives have empowered marginalised children through enhanced facilities, scholarships, and resources, breaking the chains of poverty and nurturing potential.

In healthcare, improved access to medical services and treatments has not only saved lives but elevated well-being, especially in neglected areas.

Access to clean water sources has dramatically improved the quality of life for underserved communities, combating waterborne diseases and raising hygiene standards.

Livelihood support has equipped individuals with vital skills, training, and micro-enterprise opportunities, fostering economic autonomy.

In crises like the 2022 floods GRT stepped in swiftly, delivering relief that not only alleviated immediate suffering but also contributed to long-term recovery and the restoration of dignity for those affected.

Our vision for the future remains steadfast, with education, health, water, and sustainability at the forefront. Projects that align with our values will take priority, supported by strengthened administrative, technical, financial, and governance frameworks to ensure efficient resource utilisation.

Rigorous risk management and safeguarding measures stand as a testament to our commitment to the safety of beneficiaries and the integrity of our operations.

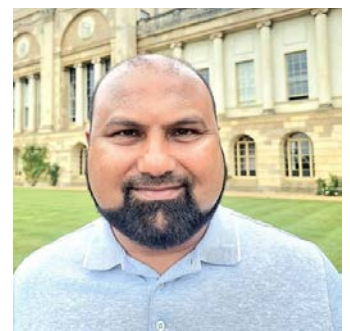
Transparency, accountability, and ethical standards are the cornerstones of our organisation's structure and governance. Our Board of Trustees continues to play a pivotal role in guiding our strategic management and upholding our commitment to the community's well-being.

I extend my deepest gratitude to our donors, supporters, partners, employees, and volunteers. It's your unwavering dedication and generosity that form the bedrock of our accomplishments. Together, we've achieved remarkable feats in 2022, and our collective efforts will continue to create enduring change.

With unwavering determination and heartfelt thanks,



Zilu Miah
Chairman



Message from the CEO

Dear Stakeholders,

In this critical moment, I wish to draw your attention to the escalating humanitarian challenges that demand our urgent response. The sheer number of individuals in dire need and the unprecedented funding requirements have reached alarming heights. We find ourselves facing an unsettling surge in acts of terror, resulting in the unspeakable suffering of women and children. The skies above residential neighbourhoods bear witness to aerial bombardments and indiscriminate shelling, leaving countless souls trapped, starved, and vulnerable in besieged areas.

The stories of tens of thousands undertaking perilous journeys on overcrowded boats and the relentless search for a better life by hundreds of thousands paint a poignant portrait of the harsh realities endured by many. The sentiment of outrage and frustration is tangible, a collective yearning for global unity and solidarity to end this cycle of suffering.

In times of crisis, the voices of men, women, youth, and children often go unheard, their potential unrecognised, and their fundamental needs unmet. This unfortunate reality thwarts their aspirations for a peaceful and self-sufficient future.

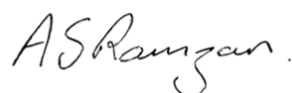
As a united humanity, we must strive to embody a shared conscience, acknowledging the inherent dignity and worth of every individual. This recognition demands unwavering commitment to safeguarding,

respecting, and nurturing each person's potential to thrive.

Safety from violence, oppression, persecution, and fear forms the cornerstone upon which all other needs, rights, and dreams are built. Central to our mission is empowering individuals as architects of their own destinies, giving them the agency to voice their needs, dreams, and hopes, and reassuring them that their voices matter.

Here at GRT, we stand firm in our resolve to drive positive change, buoyed by the steadfast support of our dedicated donors. We firmly believe that even amid the most trying circumstances, addressing these fundamental needs, aspirations, and hopes is paramount. Together, hand in hand, we are resolute in our pursuit of ensuring safety, fostering self-reliance, and illuminating the path toward improved lives for those we serve and their families.

With your continued support, we are unwavering in our determination to make a profound difference, illuminating lives and instilling hope in the face of unimaginable challenges.



Ajmal S Ramzan
Chief Executive Officer



GRT Trustees' Report

We take immense pride in presenting the Annual Report and Financial Statements of Global Relief Trust (GRT) for the fiscal year culminating on December 31, 2022. As stewards of GRT's overarching mission, the Trustees have meticulously overseen the preparation of these Financial Statements, adhering to the stringent accounting protocols delineated in note 01 to the accounts. These statements seamlessly harmonise with the organisational constitution, the Charities Act 2011, and the comprehensive Accounting and Reporting by Charities guidelines, encompassing the principles of FRS 102.

Embedded within the Financial Statements is a comprehensive panorama of GRT's financial performance, initiatives, and accomplishments across the year. These documents vividly elucidate the profound impact of our charitable undertakings, highlighting the transformational ripples they've created within the communities we diligently serve. Our hearts swell with pride as we extend our heartfelt gratitude to our steadfast supporters and dedicated partners, whose contributions stand as cornerstones to our shared mission's edifice.

While commemorating the triumphs of the preceding year, we also respect the unwavering dedication of the Trustees, who have diligently navigated our path throughout this period, leading up to this present report. Their steadfast commitment, nuanced expertise, and sagacious guidance have served as linchpins in the formulation of GRT's strategies and the astute stewardship of our resources.

The way forward is resolutely illuminated as we persist in our commitment to propel GRT's charitable aspirations, forging enduring metamorphoses in the lives of those who yearn for aid. Bolstered by the enduring endorsement of our valued stakeholders, we stand unequivocally assured that our collective endeavours will not only sustain but augment the momentum of positive transformation. In unison, we envision a future aglow with radiance and characterised by inclusivity, where every individual's dignity and potential are nurtured and celebrated. With resolute steps and united hearts, we march toward this aspirational horizon.

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:

At the heart of our ethos lies a profound appreciation for the well-being and protection of each individual, acknowledging the intrinsic value they hold. Our unwavering commitment to compassion serves as a driving force, compelling us to alleviate suffering and relentlessly strive to eliminate hardship, all while upholding the inherent dignity of those we serve.

Excellence:

Evident in every facet of our mission is an unyielding dedication to combatting poverty. The exceptional calibre of aid we extend to our beneficiaries speaks volumes of this commitment. Fuelled by an earnest aspiration to alleviate suffering, we persistently seek out innovative and efficacious solutions, each designed to create a truly meaningful impact on the lives of those we endeavour to uplift.

Impartiality:

Our support is a testament to our unwavering belief in equality. It transcends all boundaries of gender, colour, creed, race, religion, or political persuasion. With an unshakeable conviction in providing assistance justly and without prejudice, we ensure that every individual in need is embraced by our aid, receiving the support they rightfully deserve.

Accountability and Transparency:

We hold accountability and transparency as cornerstones of our organisational identity. Our commitment to openness and honesty in our endeavours is paramount, as we navigate both triumphs and challenges with equal candour. Through maintaining robust lines of communication, we cultivate trust and cultivate mutually beneficial relationships with all those who contribute to and engage in our mission.

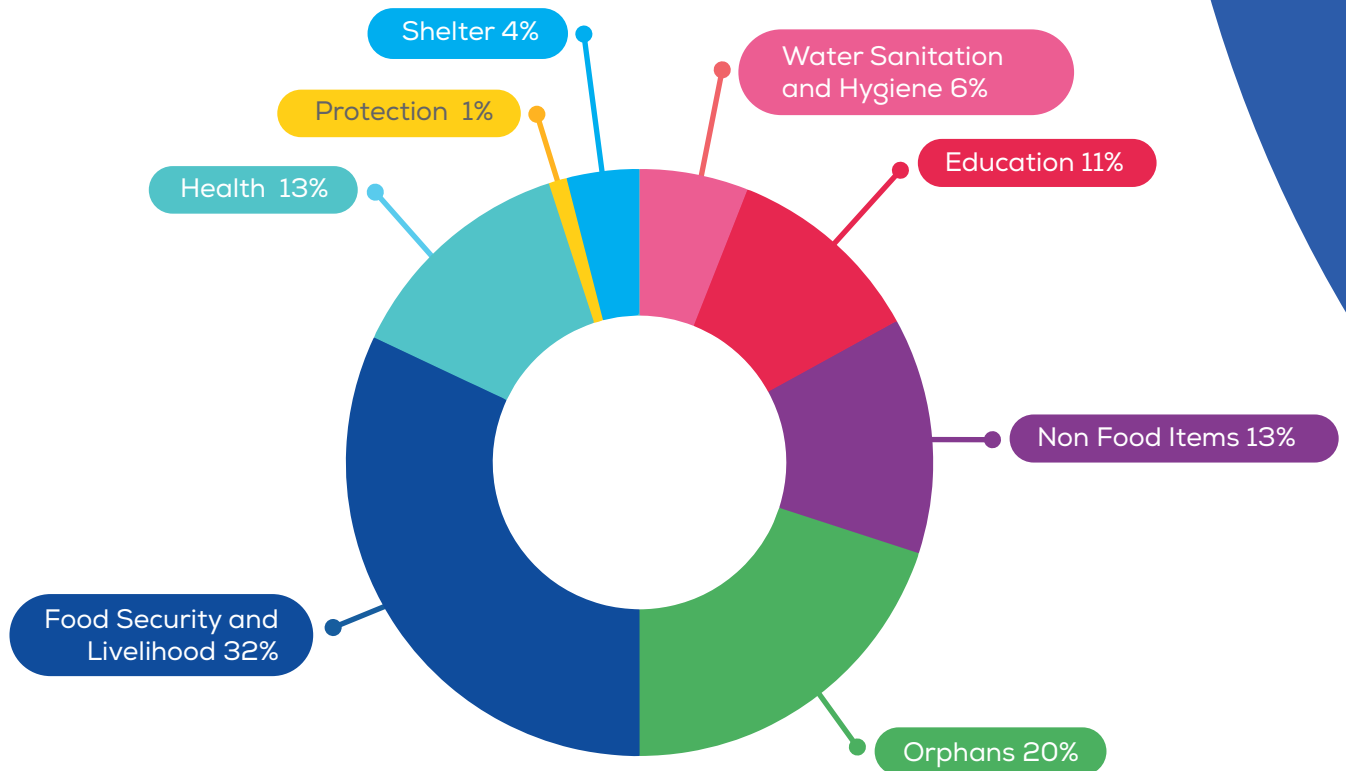
Where We Work



Impact of our Work

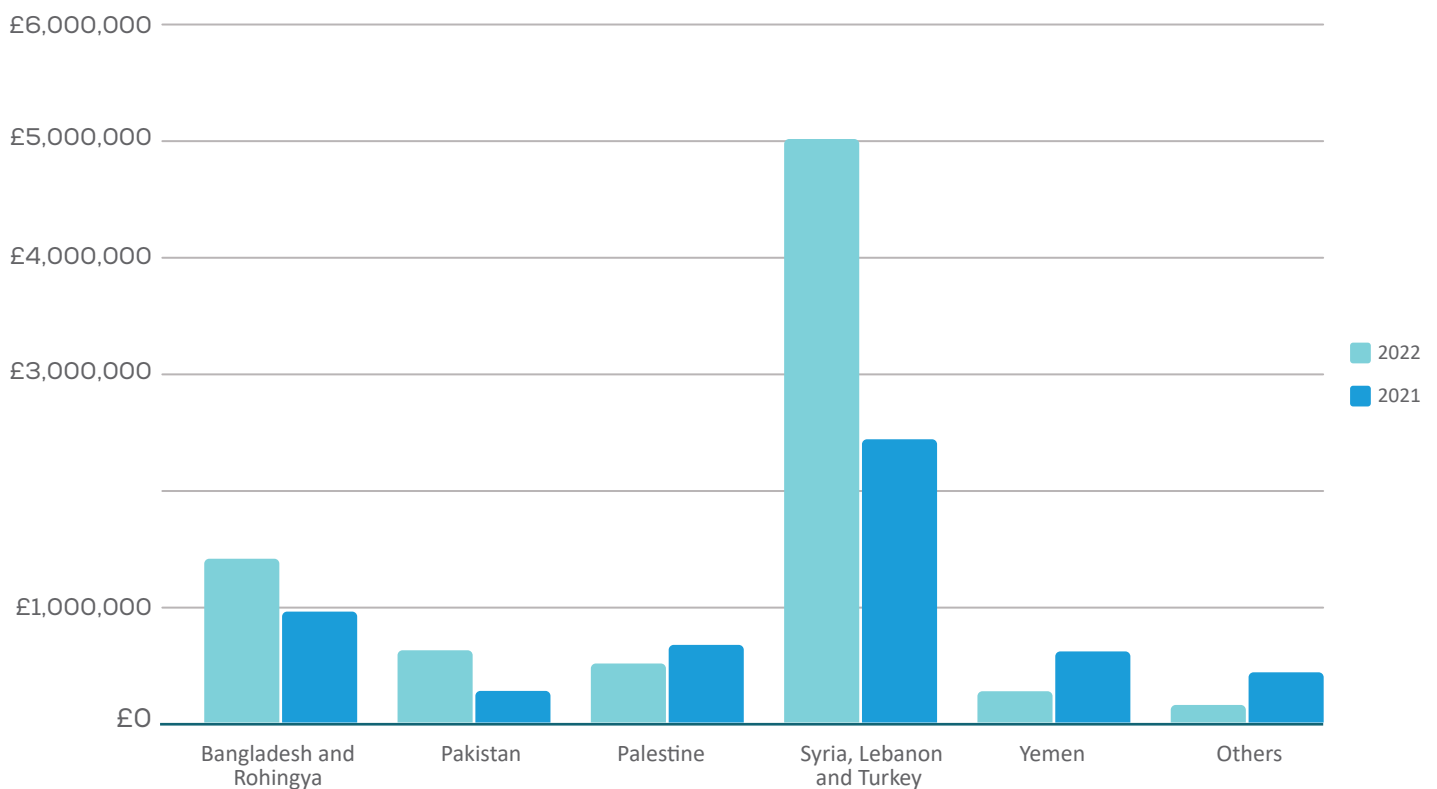
Beneficiary by Sector	Total
Education	5,656
Food Security & Livelihood	367,584
Health	17,734
Non-Food Items	145,890
Orphans	4,480
Protection	310
Shelters	2,897
Water & Sanitation Hygiene	427,593
Total	972,144

Spending by Sector - 2022



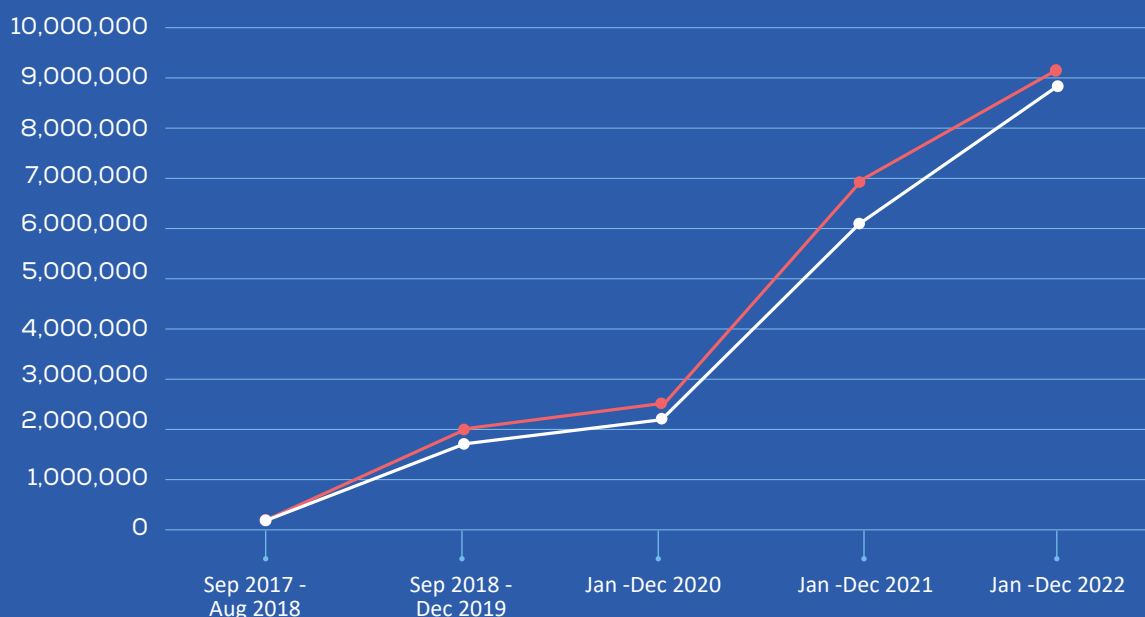
We spent £7,950,412 in 2022, the pie chart shows the proportion of spending per humanitarian sector.

Spending by Region



The graph above shows where funds were spent in 2022 compared to 2021.

GRT Growth History



The graph above shows the annual income and expenditure of GRT.

Our achievements in project execution are underscored by our steadfast collaboration with on-ground implementing partners, fortified through regular visits, training, and capacity enhancement initiatives. Our project cycle, meticulously documented, comprises four pivotal stages: planning, payment, implementation, and closure.

During the planning phase, our meticulous approach ensures that projects:

- Emerge from needs assessments validated by local councils, community leaders, and international bodies where applicable.
- Prioritise cost-effective procurement of supplies, optimising distribution logistics.
- Present a comprehensive budget encompassing all anticipated expenses.
- Articulate project descriptions, objectives, and methodologies within proposal forms.

We remain committed to refining and enhancing our project cycle and templates, critical to sustaining our excellence and accountability during our continued expansion. Our growth trajectory owes itself to the prudent and responsible utilisation of raised funds. Our 2022 income reached £9,181,639, reflecting a remarkable 33% increase from the preceding year. We extend heartfelt gratitude to our dedicated donors, whose unwavering generosity persisted despite facing the cost of living crisis.

Income	2022	%	2021	%
General Public	£3,427,811	37%	£3,093,969	45%
Partners	£5,727,847	62%	£3,821,375	55%
GIK	£25,981	0%	£9,327	0%
Total	£9,181,639	100%	£6,924,671	100%

The table presents GRT's principal source of funding in 2022 as compared 2021.



Education

Education plays a pivotal role in the developing world, serving as a catalyst for socio-economic advancement and empowerment. In regions where access to quality education remains constrained, the significance of investing in education becomes even more pronounced, offering a vital means to disrupt the cycle of poverty and cultivate enduring progress. Education equips individuals with knowledge, cultivates critical thinking abilities, and provides avenues to enhance their livelihoods, enabling them to make positive contributions to their communities and the global economy.

GRT recognises the transformative potential of education and has strategically prioritised this fundamental sector within its humanitarian initiatives. By directing its efforts towards providing education to approximately 5,500 students in primary and secondary schools, GRT actively engages in shaping a more promising future for these flourishing minds.

In their proactive endeavours, GRT not only ensures educational access but also underscores the significance of educational quality by furnishing essential resources such as textbooks, school materials, and infrastructure enhancements. By bestowing the gift of education upon students, GRT endeavours to elevate entire communities, instigating a chain reaction of progress and development.

GRT's steadfast commitment to educational advancement in the developing world underscores its unwavering dedication to enduring transformation and sustainable progress. Through their strategic investment in education, they lay the bedrock for self-reliance, enhanced opportunities, and ameliorated living standards for forthcoming generations. By nurturing the seeds of hope and knowledge, GRT endeavours to uplift communities, while simultaneously forging a viable path away from poverty in the developing world.



Case Study

In the midst of adversity, Ifat's spirit shines brighter than ever. Her humble abode in Sehr Kotli, Pakistan may be weathered, but her determination remains unyielding. Her husband's occupation as a driver faces challenges during the unforgiving monsoon season, yet they persevere. They've known days of empty stomachs, but also days filled with the warmth of hope.

Ifat's unwavering devotion to her children's education is her beacon of light. Though denied the gift of learning in her own youth, she's unwrapped the present for her offspring. With each book, each lesson, she empowers her children with the keys to a future she could only dream of.

As the rain taps on the roof, it serves as a reminder of life's challenges. But within that rain, Ifat nurtures the seeds of a brighter tomorrow. In her children's dreams, she finds her own aspirations realised. Their education is the legacy she'll leave behind, a testament to the resilience of the human spirit, proving that from the depths of poverty, greatness can emerge.



Ifat supervising
her daughters
homework's

Food Security and Livelihood

In the wake of both natural and human-induced catastrophes, individuals often find themselves plunged into dire circumstances, grappling with the absence of life's most elemental requisites – sustenance and clean water. Post-disaster landscapes frequently depict communities reeling from devastation, locked in a struggle to fulfil their fundamental imperatives for survival. The impact of natural events like floods, earthquakes, and droughts extends beyond physical destruction, affecting food production and polluting water sources, thus intensifying the existing challenges. Likewise, man-made conflicts, exemplified by the contexts of Syria and Yemen, engender mass displacement and the dismantling of infrastructure, which invariably deprive people of access to nourishment and uncontaminated water sources.

In this critical juncture, the GRT emerges as a steadfast bastion of support for those grappling with these formidable predicaments. GRT's acute understanding of the exigencies of such scenarios has driven them to furnish pivotal assistance to the afflicted communities, encompassing provisions of sustenance, potable water, and rudimentary hygiene kits, all aimed at mitigating their anguish.

Within conflict-ravaged regions, such as Syria and Yemen, GRT's indefatigable efforts have been channelled into ensuring that families gain access to nourishing meals and untainted drinking water. The intervention of GRT has extended beyond basic sustenance; it has offered a glimmer of optimism amidst the darkest hours of desolation.





During the deluges that struck Pakistan and Bangladesh in the preceding year, GRT exhibited a swift response, delivering immediate relief through the dispensation of essential food provisions, tents, clean drinking water, and indispensable hygiene kits to the affected populace. These interventions played a critical role in averting the proliferation of waterborne diseases and reinstating a semblance of normalcy to the beleaguered communities.

GRT's unwavering commitment to furnishing indispensable assistance in times of crises has engendered a profound transformation in the lives of those beleaguered by the brunt of natural calamities and human-induced adversities alike. By imparting the vital elements of sustenance, water, and fundamental hygiene resources, GRT has evolved into a veritable lifeline for countless individuals, unequivocally demonstrating that humanitarian endeavours wield the potential to engender tangible change amidst the most formidable of trials.

Health

Meeting the healthcare needs of their populations remains a significant challenge for Yemen, Syria, Pakistan, and Bangladesh, where limited access to quality medical services prevails. These nations grapple with a myriad of health concerns, ranging from malnutrition to infectious diseases, all compounded by inadequate medical infrastructure, and exacerbated by the shadows of conflicts and natural disasters.

In the midst of these daunting adversities, GRT emerges as a beacon of hope, dedicated to bridging critical health disparities in these regions. A paramount facet of their intervention involves bolstering essential physiotherapy centres, where vital rehabilitation services are extended to individuals afflicted by injuries or disabilities stemming from conflicts or accidents. These centres play an indispensable role in enhancing mobility and augmenting the quality of life for those wrestling with physical impediments.

GRT's acumen extends to the realm of eye care, a pressing need especially in countries like Pakistan and Bangladesh, where cataract prevalence arises from malnutrition and lack of medical accessibility. By instituting cataract clinics, GRT aims to rectify visual impairments, restoring sight and vitality to those afflicted by this treatable ailment.

Moreover, GRT takes up the mantle of distributing wheelchairs, rendering mobility solutions to individuals with disabilities who frequently encounter barriers in accessing education, employment, and social opportunities.

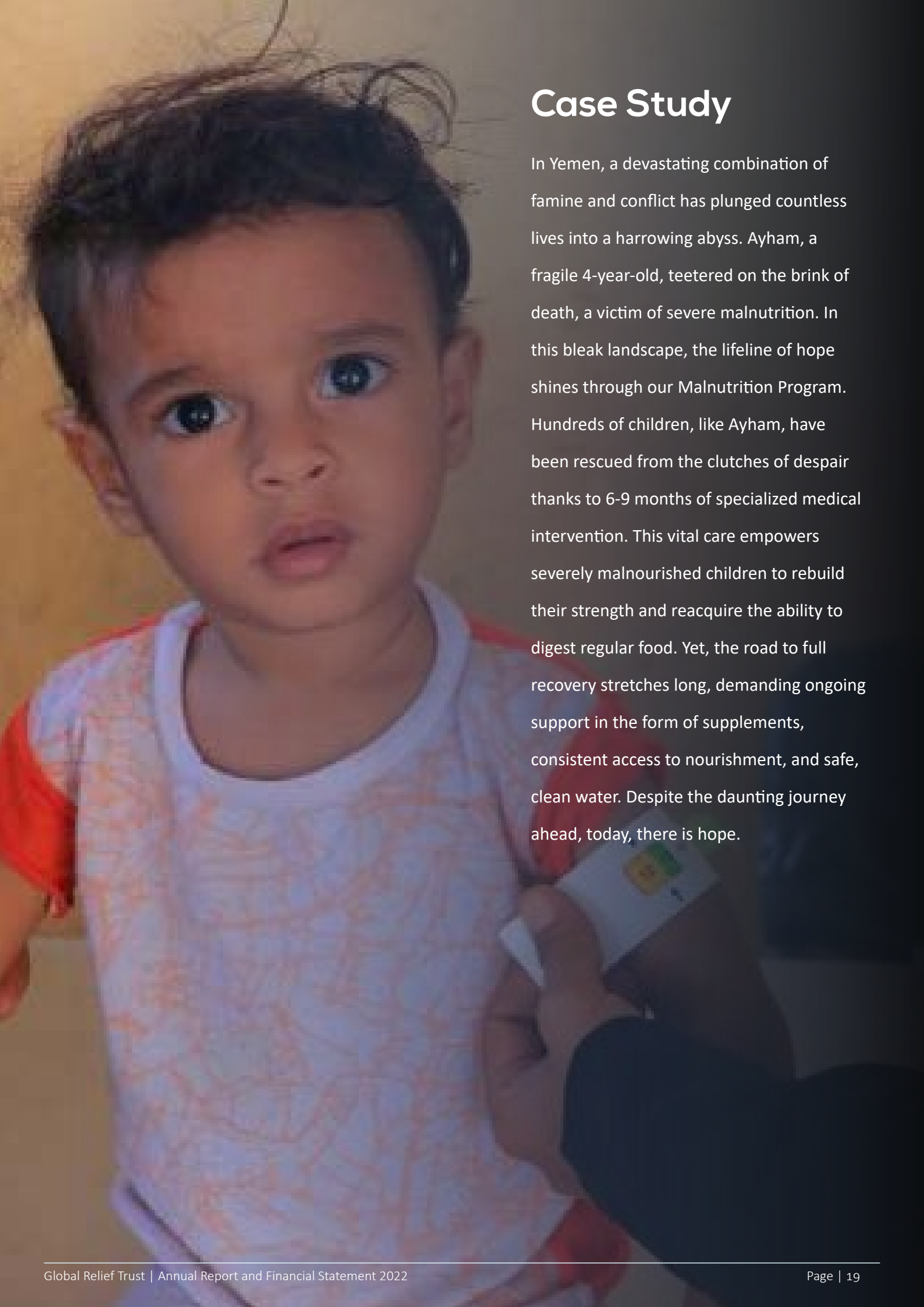
In Yemen, a nation besieged by severe malnutrition affecting millions, GRT champions malnutrition a centre that administers life-saving treatment and nutritional sustenance to vulnerable children and their families, providing a lifeline against the pernicious effects of malnourishment.

GRT's far-reaching initiatives spanning Yemen, Syria, Pakistan, Lebanon, and Bangladesh underscore their unwavering dedication to amplifying healthcare access and optimising outcomes within some of the most fragile communities. By homing in on specific health requisites and extending vital medical aid, GRT undeniably contributes to fortifying the well-being and resilience of those who stand most in need.





Assessing the malnutrition level of the child in Yemen.



Case Study

In Yemen, a devastating combination of famine and conflict has plunged countless lives into a harrowing abyss. Ayham, a fragile 4-year-old, teetered on the brink of death, a victim of severe malnutrition. In this bleak landscape, the lifeline of hope shines through our Malnutrition Program. Hundreds of children, like Ayham, have been rescued from the clutches of despair thanks to 6-9 months of specialized medical intervention. This vital care empowers severely malnourished children to rebuild their strength and reacquire the ability to digest regular food. Yet, the road to full recovery stretches long, demanding ongoing support in the form of supplements, consistent access to nourishment, and safe, clean water. Despite the daunting journey ahead, today, there is hope.

Non Food Items

In the developing world, individuals frequently confront the harrowing aftermath of both natural calamities and human-induced upheavals, which cruelly strip them of their homes and basic possessions. Whether precipitated by earthquakes, floods, conflicts, or other unforeseen emergencies, these fragile communities often find themselves ensnared in dire circumstances, labouring to reconstruct their lives amidst the constraints of scant resources and limited financial means.

In these moments of profound vulnerability, GRT emerges as a lifeline, extending critical aid during their most trying hours. Acknowledging the pressing urgency for support, GRT embarks upon a comprehensive approach to their relief initiatives. Beyond merely addressing immediate sustenance requirements, their focus extends to encompass non-food essentials that are pivotal for both survival and comfort.

Through their compassionate humanitarian interventions, GRT proffers an expansive array of non-food essentials to those who have been stripped of everything. Tents, serving as temporary shelters, offer respite

and protection against the elements, while heaters, blankets, coats, garments, headwear, gloves, and socks confer warmth during harsh climates. Furthermore, GRT furnishes indispensable kitchen utensils, guaranteeing families the means to prepare meals and reinstate a semblance of normalcy.

In recognition of the children who have endured upheaval and trauma, GRT thoughtfully distributes toys, aiming to reintroduce a sense of joy and normalcy into their lives. Additionally, mattresses and footwear are supplied, thereby augmenting living conditions and enhancing overall well-being.

In providing these non-food essentials, GRT not only addresses the immediate requisites of affected communities but also encapsulates a spirit of compassion and empathy during times of crisis. These endeavours empower individuals to reconstruct their lives with dignity and hope, assuring them that they are not alone in their struggle and that benevolent organisations like GRT are steadfastly committed to accompanying them through their darkest hours.



Distribution of fuel for the stoves in preparation for the winter.



Protection

Within the confines of third-world countries, the orphans, injured, and those who find themselves in vulnerable circumstances grapple with unfathomable hardships in their daily quest for survival. Frequently ensnared in conflicts, natural catastrophes, or the clutches of extreme poverty, these individuals are bereft of proper care, support, and the barest access to essential resources. This leaves them alarmingly susceptible to malnutrition, ailments, and exploitation, rendering their journey to survival an arduous uphill battle.

In the midst of these stark realities, emerges GRT as a resplendent beacon of hope. This humanitarian stalwart has embraced the virtuous mission of providing substantial support to as many of these marginalised individuals as circumstances permit.

GRT operates tirelessly on the ground, channelling indispensable aid and relief to those who find themselves ensnared in the clutches of dire need.

Through their unflagging initiatives, GRT furnishes vital assistance, encompassing access to medical care, sustenance, potable water, refuge, and education. The focus extends to safeguarding the well-being of orphans, guaranteeing them a secure and nurturing milieu for growth and flourishing. The injured are tended to, receive medical attention and holistic rehabilitation, thus aiding in both their physical and emotional recuperation. Vulnerable communities are bolstered with support, empowering them to rebuild their lives and cultivate a sense of stability and optimism for the days to come.

GRT's unwavering commitment to extending a helping hand to the most vulnerable strata within third-world countries resonates as a poignant example of compassionate action. Their humanitarian endeavours, infused with empathy and driven by an unshakeable commitment, render a palpable transformation in the lives of innumerable individuals who would otherwise be left to grapple with suffering and desolation.

In summation, the orphans, injured, and vulnerable individuals in third-world countries confront formidable trials as they navigate their path of survival. GRT's unwavering

dedication to championing the cause of these individuals is nothing short of laudable, as they proffer much-needed succour and support to those ensnared in the grip of dire circumstances. By aligning with GRT's mission, we collectively partake in the endeavour to reshape the fortunes of the less privileged, thereby contributing to the emergence of a world defined by compassion and parity.



Shelter – Rebuilding Homes

The enduring conflicts in Syria and Yemen have plunged millions into a grim existence, subjecting them to indescribable hardships each day. The decimation of infrastructure, paucity of fundamental provisions, and unrelenting jeopardy to safety have compelled innumerable families into dire straits. Syrians bear a heart-wrenching burden of suffering, with multitudes uprooted from their abodes and grappling to secure even the most rudimentary facets of survival.

Similarly, the deluge that swept through Bangladesh and Pakistan in 2022 wreaked havoc upon thousands of households, rendering them homeless and vulnerable. These floods not only obliterated dwellings but also disrupted

livelihoods, thrusting people into a state of destitution, bereft of shelter, sustenance, and unpolluted water sources. The aftermath of the deluge further compounded the pre-existing challenges of existence in these regions. Amidst this formidable adversity, GRT emerges as a luminous beacon of hope. This compassionate humanitarian entity has risen to the occasion, bolstering those reeling from the ravages of warfare and inundation by erecting more than 350 homes for Syrians, Bangladeshis, and Pakistanis who have been stripped of their sanctuaries. These endeavours have conferred upon the displaced a haven of safety, affording them the opportunity to reconstruct their lives and regain a modicum of security and equilibrium.

GRT's unwavering dedication to aiding these marginalised populations underscores the potency of humanitarian assistance and the profound transformation it can usher forth, reinstating hope and dignity for those who have endured profound loss. Through the dispensation of pivotal support and indispensable resources, GRT occupies an integral role in alleviating the distress of these communities and charting a course toward a future marked by resilience and radiance.



Water and Sanitation and Hygiene

The challenge of securing access to clean drinking water continues to loom large across numerous third-world countries, where a significant segment of the populace grapples with the absence of reliable and uncontaminated water sources. The prevalence of polluted water instigates the propagation of waterborne ailments, thereby engendering elevated mortality rates, particularly among children and marginalised communities.

GRT has spearheaded a proactive initiative to confront this imperative predicament head-on. Their resolute actions have reverberated positively, materialising in

the installation of hand pumps, deep wells, storage tanks, and desalination units in locales grappling with the scarcity of clean water. These strategic interventions serve as steadfast conduits for ensuring the availability of dependable and pure water sources. This pivotal effort ensures that communities gain unfettered access to uncontaminated drinking water, consequently diminishing the peril of waterborne diseases and heightening overall public health standards.

Hand pumps and deep wells assume paramount importance in regions reliant on groundwater as their primary water source.



Deep Wells in Bangladesh

GRT's dedicated endeavours encompassing the construction and upkeep of these installations bestow a reliable and sustainable stream of clean water to the communities they serve. Storage tanks prove invaluable, stockpiling water to mitigate periods of dearth or natural upheavals, guaranteeing continuous water access even amid challenging circumstances.

Particularly noteworthy are GRT's desalination units, which hold exceptional significance in areas grappling with the scarcity of freshwater. Through the application of pioneering desalination technology, GRT orchestrates a transformative process that converts

seawater or contaminated water into a safe and uncontaminated drinking source, thereby ameliorating the lives of those previously ensnared by the predicaments of water scarcity and contamination.

With their strategic initiatives, GRT exemplifies an unwavering commitment to endowing communities with one of life's most elemental necessities: clean water. By bolstering these initiatives, GRT not only dispenses immediate relief but also fosters the cultivation of long-term sustainability and resilience in the face of water-related tribulations that beset the third world.



Desalination Unit in a flood affected area in Pakistan.



Water storage tank in the mountains of Kashmir



Irrigation wells in Bangladesh

Seasonal Initiatives

GRT is fervently engaged in championing seasonal initiatives that epitomise the spirit of compassion and unity. Notably, GRT's endeavours centre around two significant occasions – Ramadan and Qurbani – where their unwavering support significantly impacts the lives of those in need.

During the sacred month of Ramadan, observed by Muslims across the globe, GRT launches dynamic initiatives aimed at distributing vital sustenance to underprivileged communities. These initiatives culminated in the provision of carefully curated food packs that encompass staple necessities like rice, flour, cooking oil, dates, and other essentials. This comprehensive approach ensures that families grappling with need have access to nourishing meals, which play an instrumental role in breaking their fasts.

Likewise, during the auspicious occasion of Qurbani, which coincides with the Islamic festival of Eid-ul-Adha, GRT orchestrates a seamless mechanism for the sacrifice and distribution of livestock. Sheep, goats, or cows are sacrificed in accordance with time-honoured Islamic traditions. The resultant meat is then thoughtfully disseminated among families in need, enabling them to partake in the festive celebrations with a bounteous repast. This act not only nurtures their physical well-being but also imbues the joy of Eid with a profound sense of togetherness.

The essence of these seasonal endeavours resonates profoundly with GRT's unwavering dedication to alleviating hunger and destitution during moments of spiritual significance. By extending nourishment during Ramadan and facilitating Qurbani, GRT assures that marginalised communities can share in these special junctures with dignity and gratitude, thereby kindling a sentiment of solidarity and empathy that transcends cultural and religious divides.



Qurbani distribution in Somalia

Rapid Response to Crisis

The heart-wrenching floods that swept through Bangladesh and Pakistan in the previous year left a trail of devastation, inflicting widespread displacement, home demolitions, and tragic loss of lives. Triggered by relentless monsoon rains and surging rivers, the floods inundated vast expanses, subjecting the affected communities to unfathomable anguish.

In the face of this humanitarian catastrophe, GRT rose to the occasion, extending pivotal assistance to the flood-stricken populace. GRT's astute comprehension of the pressing urgency prompted swift mobilisation of resources, enabling them to provide timely aid to those grappling with adversity. Leveraging generous cash contributions, they offered immediate financial relief, empowering families to address their most pressing necessities. Concurrently, GRT undertook the distribution of food parcels, ensuring that many did not endure the pangs of hunger amidst the trials.

Keenly cognisant of the significance of shelter, the organisation furnished temporary refuge in the form of tents for displaced families, imparting a semblance of solace amid the chaos. Complementary provisions, including kitchen essentials and clothing, were thoughtfully dispersed, endowing families with the means to maintain a degree of normalcy during the turmoil. Furthermore, GRT's dispensation of hygiene kits emerged as a critical bulwark against disease outbreaks in regions marred by the floods.

Through their multi-faceted intervention, GRT magnificently underscored unwavering dedication and solidarity with the flood-ravaged victims. Their resolute efforts not only assuaged suffering but also kindled a beacon of hope amid the shadows of this harrowing trial.



Progress against our priorities

Throughout our journey, our organisation has achieved remarkable strides in nurturing the self-reliance of the underprivileged, all while holding their dignity in the highest regard.

Our diverse range of initiatives, spanning education, shelters, health, water, and livelihood projects, stands as a testament to our resolute commitment to these causes, resulting in monumental accomplishments that have reshaped the destinies of countless individuals and entire communities.

In the realm of education, our endeavours have opened doors to quality learning for marginalised children, serving as a catalyst to break free from the cycle of poverty and embrace a future brimming with possibilities. Enhanced educational facilities, scholarships, and learning resources have emerged as cornerstones in nurturing a profound passion for knowledge.

In the domain of healthcare, our interventions have translated into amplified access to medical services, preventive care, and critical treatments, particularly for those in vulnerable circumstances. Our health-centric initiatives have not only saved lives but have also illuminated the path to better well-being, especially in the far-flung corners and underserved enclaves.

Equally pivotal are our water initiatives, which have played a transformative role in securing communities' access to clean and sanitary water sources, dramatically curbing the prevalence of waterborne ailments while elevating hygiene standards.

Our livelihood projects, a testament to our unwavering dedication, have equipped individuals with vital skills, vocational training, and micro-enterprise opportunities. These facets have been pivotal in fostering self-sustainable income streams, ultimately facilitating economic autonomy.

The cumulative impact of these ventures is both profound and heartening, as they breathe newfound vitality into communities, infusing them with hope and fortitude. We remain steadfast on this journey, resolutely committed to nurturing enduring positive change in the lives we touch, all the while honouring and upholding the intrinsic dignity of every individual we serve.

Enhancing Income and Capacities

Our concerted efforts to bolster our technical proficiencies have taken centre stage, prompting the reinforcement of our UK team through the recruitment of highly skilled professionals in the current year.

In acknowledgement of the paramount significance of perpetual enhancement, we have embarked on comprehensive training regimens for our workforce. Several team members have partaken in safeguarding training and a spectrum of diverse courses to remain at the vanguard of their respective domains.

The trajectory of our organisation has been marked by a consistent ascent, as evidenced by the expanding cohort of donors and collaborators, coupled with a noteworthy upswing in the average donation quantum.

The invaluable input we've received from our collaborators serves as a resounding testament to their contentment with our efficacy in executing projects within stipulated timeframes. Additionally, our provision of impactful media resources for their ongoing campaigns has been widely lauded.

This remarkable trajectory reflects our unswerving dedication and unwavering commitment to effecting positive change in the communities we serve. As we cast our gaze forward, our determination remains unyielding, propelling us to continue delivering exceptional outcomes for our donors and partners. Furthermore, our devotion extends to the cultivation of robust bonds with our ground-level partners, encompassing frequent on-site visits and initiatives aimed at augmenting capacities, thus nurturing a tapestry of enduring and sustainable collaborations.

Strategic Focus for 2022-23

GRT has embraced its global role in community service, embracing both the swift response to short-term crises and natural disasters and the steadfast commitment to a long-term vision of eradicating poverty.

To bring this ambitious vision to fruition, we have articulated the following key strategic priorities:

- Prioritising the domains of education, health, water, and sustainable initiatives, recognising their pivotal roles in nurturing the social advancement of vulnerable communities.
- Extending unwavering support to developmental and educational ventures that align harmoniously with our faith-based values and principles.
- Augmenting the robustness of our administrative, technical, financial, managerial, and governance frameworks to ensure the meticulous and efficient allocation of resources, amplifying the positive influence of our endeavours.
- Championing transparency and accountability, holding ourselves steadfastly accountable to all stakeholders, and ensuring that our actions and resolutions remain transparent and accessible.

Through resolute adherence to these strategic thrusts, we are steadfastly dedicated to birthing sustainable transformation and uplifting the lives of those yearning for assistance. In doing so, we progress steadily towards the fulfilment of our enduring mission—to eliminate poverty and propagate well-being for all.

Risks and Uncertainties

GRT is steadfastly committed to serving the most vulnerable beneficiaries across the globe, particularly those enduring the aftermath of disasters. However, in our pursuit of delivering vital humanitarian assistance, we encounter an array of risks and uncertainties that permeate various dimensions of our operations, spanning political, economic, social, technological, legal, and environmental domains.

In order to effectively address and mitigate these challenges, GRT adheres to a dynamic Risk Management Policy. This comprehensive framework mandates our trustees and senior executives to meticulously evaluate the risks and uncertainties confronting the organisation. Through a strategic approach, we strive to identify potential threats and formulate effective responses to ensure the continuity of our operations and the well-being of those we serve.

Safeguarding is a paramount concern for us, particularly due to our involvement with vulnerable beneficiaries, including children. As a result, it is imperative that we implement robust measures to always ensure their safety. To achieve this, we have established comprehensive safeguarding policies that are diligently communicated to all staff members, fostering a collective understanding of the necessary protocols. While we are grateful that no safeguarding incidents have been reported thus far, our vigilance remains unwavering as we uphold the highest safety standards.

Addressing the risk of Anti-Money Laundering (AML) is another significant facet of our efforts.

To thwart potential financial abuses, we have enacted stringent AML measures and processes to deter illicit activities and uphold the integrity of our financial transactions.

Furthermore, the introduction of the Monitoring, Evaluation, Accountability, and Learning (MEAL) framework in select countries has bolstered transparency and accountability. Through this initiative, our monitoring staff actively engage with beneficiaries, eliciting feedback and establishing an independent point of contact. This mechanism empowers beneficiaries to voice their concerns freely, allowing us to promptly address any issues and enhance the efficacy of our endeavours.

GRT remains unwavering in our dedication to serving humanity with compassion and integrity. By diligently assessing and managing risks and uncertainties, we are steadfast in our resolve to surmount challenges and continue effecting positive change in the lives of those in need. Our commitment to transparency, accountability, and the well-being of our beneficiaries remains resolute as we navigate the intricate landscape of our humanitarian endeavours.

Structure, Governance and Management

GRT operates within the framework of its constitution, which serves as the guiding principle for its activities. The selection of Trustees is meticulously aligned with the stipulations of the constitution. These Trustees, while not remunerated for their roles, assume a pivotal responsibility in steering the strategic management of the Charity.

The Board of Trustees plays a fundamental role in fulfilling its obligations by providing direction and oversight to the Charity. This includes defining the priorities and objectives of the organisation, assessing its performance and growth, endorsing new policies and procedures, as well as appointing, evaluating, and if necessary, dismissing executive managers. The Board also plays a crucial role in approving the strategic plan and the corresponding annual budget, as well as maintaining visibility over the implementation of various projects. Furthermore, it engages with stakeholders and ensures the Charity adheres to regulatory standards.

The Board, in collaboration with the Chief Executive Officer (CEO) and senior staff, assumes the vital task of consistently reviewing and addressing the risks that the Charity encounters. It takes on the responsibility of establishing and maintaining adequate systems and protocols that prevent or mitigate potential risks. This includes safeguarding the Charity's reputation, financial stability, and ongoing operations. Whenever applicable, Trustees can safeguard against risks by obtaining appropriate insurance coverage. A hallmark of GRT Trustees is the diverse range of skills, knowledge, and experience they bring to the table, ensuring that the Board is well-prepared to tackle a multitude of

challenges. The authority to appoint new Trustees is vested within the Board, which also enforces protocols for the induction and training of incoming Trustees. Trustees are encouraged to seek advice from the CEO and senior staff, to seek external professional counsel if necessary, and to engage in training programs that enhance their expertise in established, new, or emerging areas of responsibility.

The Board of Trustees retains the ability to delegate authority while upholding their ultimate responsibility, to the CEO. Within parameters endorsed by the Board, the CEO is empowered to oversee senior managers and manage operational aspects, such as financial matters, employment, and performance-related activities. This delegation enables the CEO to spearhead the day-to-day operations of the Charity, carried out by a dedicated team of staff. These staff members are vested with the authority to execute the corporate strategy, make decisions, allocate resources, respond to consultations, and approve expenditures. Each staff member reports to a line manager, which ultimately traces back to the CEO. The CEO, alongside senior managers, remains accountable to the Board of Trustees and is obligated to participate in meetings as per the Board's request.

An unwavering commitment of the Board of Trustees is to ensure that the actions of GRT and its members adhere to legal standards and are in accordance with Charity Commission guidelines, thereby serving the public benefit. This commitment to ethical and lawful conduct underscores the organisation's dedication to its mission and the welfare of the communities it serves.

Trustees Responsibilities

The Trustees hold a range of critical responsibilities in accordance with charity laws applicable in England and Wales. This encompasses the preparation of both the Trustees' Report and the annual financial statement. The chosen approach for crafting these financial statements adheres to the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and the relevant legal provisions.

Under Charity Law, the Trustees possess the duty to meticulously scrutinise and approve the financial statements, ensuring they offer an accurate representation of the Charity's financial state, income, and resource utilisation during the specified period. While formulating these financial statements, the Trustees are required to:

1. Select appropriate accounting policies and maintain consistent application thereof.
2. Abide by the methods and principles outlined in the Charities Statement of Recommended Practice (SORP).
3. Make sound judgments and reasonable accounting estimates that exhibit prudence.
4. Explicitly state whether applicable accounting standards have been followed.

Maintaining comprehensive and accurate accounting records falls within the ambit of the Trustees' responsibilities. These records should aptly exhibit the Charity's transactions, providing a reasonably precise depiction of its financial position and demonstrating compliance with the Charities Act 2011.

In their role as the ultimate stewards of the Charity, the Trustees shoulder the duty of taking reasonable measures to prevent and detect instances of fraud and irregularities. Diligence and care have been exercised by the Trustees to uphold the Charity's integrity. Additionally, the financial accounts made accessible on the Charity's website have been reviewed to align with the regulatory requisites prescribed by UK legislation governing financial statement preparation and dissemination.

The Trustees collectively confirm the following:

- As per their knowledge, no pertinent audit information has been overlooked by the charitable company's auditor.
- Each Trustee has conscientiously undertaken the necessary steps to acquaint themselves with any pertinent audit information, ensuring that the charitable company's auditor is adequately informed.



Zilu Miah

Serving as both a Trustee and the Chairman affirms these responsibilities on behalf of the Board. The date of this affirmation is September 14, 2023.

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 2022 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).

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.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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. Our opinion on the financial statements does not cover the other information and 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 trustees' report 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; 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 36), 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 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 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 statements

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 are 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 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 the performance of major projects and their influence on efforts made by management to manage income streams and controls 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 FRC's website at:

www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for

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 charitable company and the charitable company'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**

September 14, 2023.

Financial Statements

Statement of Financial Activities

For the period ended 31st December 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income and Endowments					
Donations and Legacies	2,3	1,355,369	7,806,689	9,162,058	6,905,758
Other Trading Activities	4,6	19,581	-	19,581	18,914
Total Income		1,374,950	7,806,689	9,181,639	6,924,672
Expenditure on					
Raising Funds	9	332,832	41,856	374,688	366,782
Fundraising Trading: Cost of Goods sold and other costs	5,9	27,268	-	27,268	26,066
Charitable Activities	7,8	775,905	7,653,395	8,429,300	5,704,820
Total Expenditure		1,136,005	7,695,251	8,831,256	6,097,668
Net Income/(Expenditure)		238,945	111,438	350,383	827,003
Transfer between funds		(37,968)	37,968	-	-
Other recognised					
Gains/(losses) on disposal of fixed assets		-	-	-	(3,830)
Net Movement in Funds		200,977	149,406	350,383	823,173
Reconciliation of Funds:					
Total Funds brought forward		332,423	1,141,068	1,473,491	650,318
Total Funds carried forward		533,400	1,290,474	1,823,874	1,473,491

All activities derive from continuing operations.

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

The notes on pages 45 to 55 form an integral part of these accounts.

Balance Sheet

Balance Sheet as at 31st December 2022

	Notes	2022 £	2021 £
Fixed Assets			
Tangible Assets	12	12,820	11,131
Total Fixed Assets		12,820	11,131
Current Assets			
Debtors	13	192,474	-
Prepayments	13	45,196	40,277
Cash at bank and in hand		1,668,246	1,486,749
Total Current Assets		1,905,916	1,527,026
Liabilities			
Creditors: Amounts falling due within one year:	14	(94,862)	(64,666)
Net Current Assets		1,811,054	1,462,360
Total Assets less Current Liabilities		1,823,874	1,473,491
Net Assets including pension asset/liability		1,823,874	1,473,491
The Funds of the Charity			
Unrestricted income funds			
Designated Funds		80,235	22,405
Unrestricted General Funds		329,688	289,139
Other Unrestricted Funds		123,477	20,879
Total Unrestricted		533,400	332,423
Restricted income funds		1,290,474	1,141,068
Total Charity Funds		1,823,874	1,473,491



Zilu Miah
Trustee and Chairman

Approved by the board of trustees on 14th September 2023

The notes on pages 45 to 55 form an integral part of these accounts.

Statement of Cash Flows

For the period ended 31st December 2022

	2022 £	2021 £
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	350,383	823,173
Adjustments for:		
Depreciation	4,441	4,851
Gains/(losses) on disposal of fixed assets	-	3,830
Decrease/(Increase) in Stocks	-	1,839
Decrease/(Increase) in debtors	(197,343)	67,052
(Decrease)/Increase in creditors	30,196	23,620
Gain on foreign exchange		
Net cash provided by (used in) operating activities	187,627	924,365
Cash flows from investing activities		
Purchase of property, plant and equipment	(6,130)	(5,835)
Proceeds from sale of property, plant and equipment	-	1000
Net cash provided by (used in) investing activities	(6,130)	(4,835)
Net increase/(decrease) in cash and cash-equivalents	181,497	919,530
Cash and cash equivalents at the beginning of the reporting period	1,486,749	567,219
Change in cash and cash equivalents due to exchange rate movements	-	-
Cash and cash equivalents at the end of the reporting period	1,668,246	1,486,749

Notes to the Accounts

For the period ended 31st December 2022

1. Accounting policies

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

a) Accounting period

The accounting period for years 2021 and 2022 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) The Charity makes estimates and assumptions concerning in future. Management is 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:

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.

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 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.

The charity for the financial periods ending 2022 and 2021, had no legacies or government grants.

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 deliver 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 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Donations	986,242	7,780,708	8,766,950	6,449,225
Government Grant	-	-	-	64,323
Gift Aid	369,127	-	369,127	382,882
In-Kind Donations	-	25,981	25,981	9,327
Total	1,355,369	7,806,689	9,162,058	6,905,757

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

	2022 £	2021 £
Ummah Welfare Trust UWT	4,067,492	1,858,349
LIA	713,483	976,238
Drop of Compassion	293,856	152,970
CII	193,838	91,620
OCOU	169,898	140,725
Others	3,723,491	3,685,855
Total	9,162,058	6,905,757

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

4. Other Trading Activities

	2022 £	2021 £
Income from charitable shop	19,581	18,914
Total	19,581	18,914

5. Income and expenditure by activity

	Humanitarian Relief £	GRT Shop £	2022 £	2021 £
Income				
Donations and Legacies	9,136,077	-	9,136,077	6,896,430
In-Kind Donations	25,981	-	25,981	9,327
Other Trading Activities	-	19,581	19,581	18,914
Total Income	9,162,058	19,581	9,181,639	6,924,671
Expenditure				
Raising Funds	374,688	-	374,688	366,782
Fundraising Trading: Cost of Goods sold and other costs	-	27,268	27,268	26,066
Charitable Activities	8,403,319	-	8,403,319	5,695,493
In-Kind Donations	25,981	-	25,981	9,327
Total Expenditure	8,803,988	27,268	8,831,256	6,097,668
Net Income by Activity	358,070	(7,687)	350,383	827,003

6. Trading Activity – GRT Shop

	GRT Shop 2022 £	GRT Shop 2021 £
Income		
Sales	19,581	18,914
Total Income	19,581	18,914
Expenditure		
Cost of Goods Sold	-	1,839
Operating and Administrative Costs	27,268	24,227
Total Expenditure	27,268	26,066
Net Income by Activity	(7,687)	(7,152)
The assets and liabilities of the shop were:		
Fixed Assets	1,833	2,563
Current Assets	-	-
Current Liabilities	-	-
Net Assets	1,833	2,563

7. Analysis of charitable expenditure by activity

Nature of Charitable Expenditure	Humanitarian Relief £	Total 2022 £	Total 2021 £
Education	857,942	857,942	537,763
Non-Food Items	1,027,890	1,027,890	1,712,115
Orphans	1,621,892	1,621,892	345,434
Medical	1,011,171	1,011,171	622,377
Protection	59,321	59,321	89,009
Shelter	350,924	350,924	319,969
Food and Sustainable Livelihood	2,486,492	2,486,492	1,300,296
Food and Sustainable Livelihood - In-Kind Donations	25,981	25,981	9,327
Water, Sanitation and Health	498,799	498,799	414,203
Total	7,940,412	7,940,412	5,350,493
Support Costs of charitable Activity	890,844	890,844	747,175
Total Charitable Expenditure Analysed by Activity	8,831,256	8,831,256	6,097,668

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

Charitable expenditure by region:

Region	Humanitarian Relief £	Total 2022 £	Total 2021 £
Bangladesh and Rohingya	1,397,546	1,397,546	943,671
Burundi	77,449	77,449	92,676
Pakistan	622,120	622,120	279,305
Palestine - Gaza	504,204	504,204	669,881
Syria, Lebanon and Turkey	4,975,485	4,975,485	2,424,548
Syria – In Kind Donations	25,981	25,981	9,327
Yemen	268,769	268,769	607,995
Other	68,858	68,858	323,091
	7,940,412	7,940,412	5,350,494
Support Costs of charitable Activity	890,844	890,844	747,175
Total	8,831,256	8,831,256	6,097,668

8. Analysis of Grants

Grants by Institution/Individual

Institution	Institution £	Individual £	Total 2022 £	Total 2021 £
Nimeti	4,487,067	-	4,487,067	2,263,472
WBS - Wellbeing Bangladesh Society	1,235,369	-	1,235,369	854,433
Al Khair Group	464,600	-	464,600	669,881
Fazilia Trust	425,961	-	425,961	160,491
Irshad & Islah	277,986	-	277,986	105,508
ONSUR - ULUSLARARASIYARDIMLASMA VE KALKINDIRMA DERNEGI	176,492	-	176,492	-
Humanity Care Relief	142,213	-	142,213	84,630
GRT Yemen	98,730	-	98,730	273,109
Muaz Enterprise	78,530	-	78,530	62,560
ADEF - African Development Education Foundation	75,206	-	75,206	92,172
Individuals	-	-	-	13,413
Programme related other	478,258	-	478,258	770,824
	7,940,412	-	7,940,412	5,350,493
Support Costs of charitable Activity	890,844	-	890,844	747,175
	8,831,256	-	8,831,256	6,097,668

9. Analysis of Total Support Costs by Activity

Nature of Support Costs	General Support £	Total 2022 £	Total 2021 £
Project Implementation Support	479,999	479,999	341,460
Fundraising*	374,688	374,688	366,782
Fundraising Trading	27,268	27,268	26,066
Governance Costs	8,889	8,889	11,667
Total Support Costs analysed by Activity	890,844	890,844	747,175

*Fundraising costs include marketing and advertising.

Breakdown of Governance Costs	Total 2022 £	Total 2021 £
Accountancy and Auditors	6,209	8,300
Legal and other costs	2,680	3,367
Training	-	1,200
Total	8,889	12,867

10. Staff Costs and Emoluments

	Total 2022 £	Total 2021 £
Gross Salaries	564,806	408,442
Employers national Insurance	54,154	38,066
Total	618,960	446,508

Number of full-time equivalent employees	2022	2021
Fundraising	12	8
Operational Support & Admin	10	7

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 2022 (2021: £nil)
Trustees are not remunerated.

12. Tangible Fixed Assets

	Fixtures, Fittings and Office Equipment	Motor Vehicles	Total Cost
As at 01st January 2022	15,868	-	5,868
Additions	6,130	-	6,130
Disposals	-	-	-
As at 31st December 2022	21,998	-	21,998
Accumulated Depreciation			
As at 01st January 2022	(4,737)	-	(4,737)
Charge for the year	(4,441)	-	(4,441)
Disposals	-	-	-
As at 31st December 2022	(9,178)	-	(9,178)
Net Book Value			
As at 31st December 2022	12,820	-	12,820
As at 01st January 2022	11,131	-	11,131

13. Debtors

	2022 £	2021 £
Trade Debtors	192,474	-
Accrued Income	-	-
Prepayments	45,196	40,277
Total	237,670	40,277

14. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	84,671	64,666
Taxes and Social Security	191	-
Other Creditors	10,000	-
Total	94,862	64,666

Other creditors consist of a loan made to Global Relief Trust from Jamil Mohammed (Trustee) of £10,000 which is payable in 2023.

15. Lease Commitments

Operating Leases other than Plant & Machinery	2021 £	2021 £
Less than One Year	22,800	22,800
Between 2-5 Years	15,200	38,000
Total	38,000	60,800

16. Analysis of assets and liabilities representing funds

At 31 December 2022	Designated Funds	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	-	12,820	-	12,820
Current Assets	80,235	535,207	1,290,474	1,905,916
Current Liabilities	-	(94,862)	-	(94,862)
	80,235	453,165	1,290,474	1,823,874

The individual funds included above are: -

	Funds at 2022 £	Movements in Funds as below £	Transfers Between Funds £	Funds at 2022 £
Humanitarian Relief	1,473,491	350,383	-	1,823,874
	1,473,491	350,383	-	1,823,874

Analysis of movements in funds as shown in the table above

	Incoming Resources £	Outgoing Resources £	Gains & Losses £	Movement In Funds £
	9,181,639	8,831,256	-	238,945
	9,181,639	8,831,256	-	238,945

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 31 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

17. Endowment Funds

The charity had no endowment funds in the period ended 2022 or in the period ended 2021.

18. Related Parties

Trustee Zilu Miah is related to the charity's advisor and fundraiser Shaheed Ur Rahman. There were financial transactions to the value of £1,085 during the period ending 31st August 2022 (31st December 2021: £25,559) which was for reimbursements for out-of-pocket expenses (In 2021, £7,559 was incurred on project deployment costs like flights as well as fundraising related costs and £18,000 was related to consultancy fees). Shaheed Ur Rahman became an employee of Global Relief Trust from 01st September 2022.

Jamil Mohammed gave a loan of £10,000 during 2022 to Global Relief Trust. The loan is payable in 1 year.

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