



GRT
GLOBAL RELIEF TRUST

Annual Report and Financial Statement

2021

GRTUK.ORG

Charity Reg 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	Bank House, 3 Lichfield Road, Birmingham, B6 5RW
Board of Trustees	Zilu Miah Latif Mohammed Hussain Amir Mohammed Syeed ur Rahman Azadi Jamil Mohammed Ahad Ali (Appointed 25th February 2024)
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

I am honoured to present the Annual Report for Global Relief Trust (GRT) for the fiscal year ending 31st December 2023. This report, along with our Financial Statements, reflects our commitment to transparency, accountability, and responsible stewardship. Every initiative and figure highlighted here demonstrates our dedication to those we serve and the supporters who make our work possible.

GRT has made significant progress in our mission to eradicate poverty and empower vulnerable communities. Our efforts in 14 countries have ranged from emergency relief in crisis zones to long-term solutions in education, healthcare, and shelter, transforming countless lives. In 2023, we raised over £12 million, a testament to the trust and support of our donors, volunteers, and staff. This enabled us to provide crucial aid, particularly following the devastating earthquakes in Turkey and Syria, where we delivered food, shelter, healthcare, and other essential items to those in dire need.

Our Trustees have played a vital role in ensuring our work aligns with our core values of compassion, excellence, impartiality, accountability, justice, and advocacy. Their careful oversight has maximised the impact of our resources, guiding us through the complexities of 2023 and setting a path for future growth and success.

Despite our achievements, we are aware of the challenges that remain in Turkey, Syria, Afghanistan, Morocco, Gaza, and other regions. However, with continued support, we are confident in our ability to address these challenges and make a meaningful difference. We are committed to our vision of a world free from poverty and suffering, and our dedication remains unwavering.

I extend my deepest gratitude to everyone who contributed to our work in 2023. Together, we are not only making a difference but creating lasting change for a brighter future.

With heartfelt thanks and appreciation,



Zilu Miah
Chairman



Message from the CEO

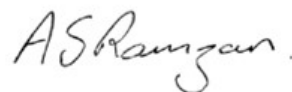
2023 has been a year marked by unprecedented challenges. The world has witnessed a cascade of natural and man-made disasters, from the devastating earthquakes in Turkey, Syria, Afghanistan, and Morocco to the ongoing conflicts in Syria, Yemen, and the unimaginable suffering in Gaza. These events have pushed millions into even greater vulnerability, stripping them of their homes, livelihoods, and basic human rights. The scale of these crises has reinforced the critical need for international non-governmental organisations (INGOs) to step up and provide much-needed support to those who are most vulnerable.

At Global Relief Trust (GRT), we have responded to these challenges with unwavering commitment. Over the past year, our dedicated teams have worked tirelessly across 14 countries, reaching out to those in dire need. We are proud to have served over one million beneficiaries, providing them with essential services and support during their darkest hours. Whether it was delivering emergency food and water, providing shelter and medical care, or offering psychosocial support to those traumatised by conflict, our focus has always been on bringing relief and hope to those who need it most.

However, none of this would have been possible without the incredible generosity and support of our donors and partners. Your contributions have been the lifeblood of our operations, enabling us to respond swiftly and effectively to crises as they unfold. We are deeply humbled and ever so grateful for your trust and belief in our mission. Your unwavering support has allowed us to make a tangible difference in the lives of millions, and for that, we cannot thank you enough.

As we move forward, the need for our work remains as critical as ever. The challenges we face are immense, but so is our resolve. Together, with your continued support, we will strive to reach even more people, to provide them with the help they so desperately need, and to build a better, more just world for all.

Thank you for standing with us.



Ajmal S Ramzan
Chief Executive Officer



GRT Trustees' Report

It is with great honour that we present the Annual Report and Financial Statements for GRT for the fiscal year ending December 31st 2023. The Trustees, driven by a deep sense of responsibility, have meticulously prepared these Financial Statements, ensuring they meet the highest accounting standards. This effort reflects our commitment to transparency and accountability in all aspects of our work.

These Financial Statements offer a detailed overview of GRT's financial performance, initiatives, and achievements over the past year. They capture the essence of the impactful work we have undertaken and the positive changes we have fostered in the communities we are privileged to serve. We owe a debt of gratitude to our dedicated supporters and partners, whose unwavering commitment has been the cornerstone of our mission.

As we reflect on the past year, we are reminded of the invaluable contributions of our Trustees. Their wisdom, guidance, and careful stewardship have been pivotal in steering GRT through this period of growth and challenge. Their unwavering dedication to our mission has ensured that our resources are managed with the utmost care and that our strategies are crafted with a focus on maximising our impact.

Looking ahead, we reaffirm our commitment to advancing GRT's mission of creating lasting and meaningful change. The support of our stakeholders continues to be a source of strength, enabling us to sustain and even accelerate the momentum we have built. Together, we are confident in our ability to drive positive transformation in the lives of those who need it most.

As we move forward, we envision a future where every individual's dignity and potential are respected and celebrated. With humility and determination, we step into the future united in our purpose, committed to making a lasting difference in the lives of those we serve.

Vision

Striving to eradicate poverty and to bring hope, empowerment, relief to the vulnerable, fostering lasting change and preserving human dignity.

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 conditions to flourish. We believe that the vulnerable and needy 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 everyone, 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.

Justice:

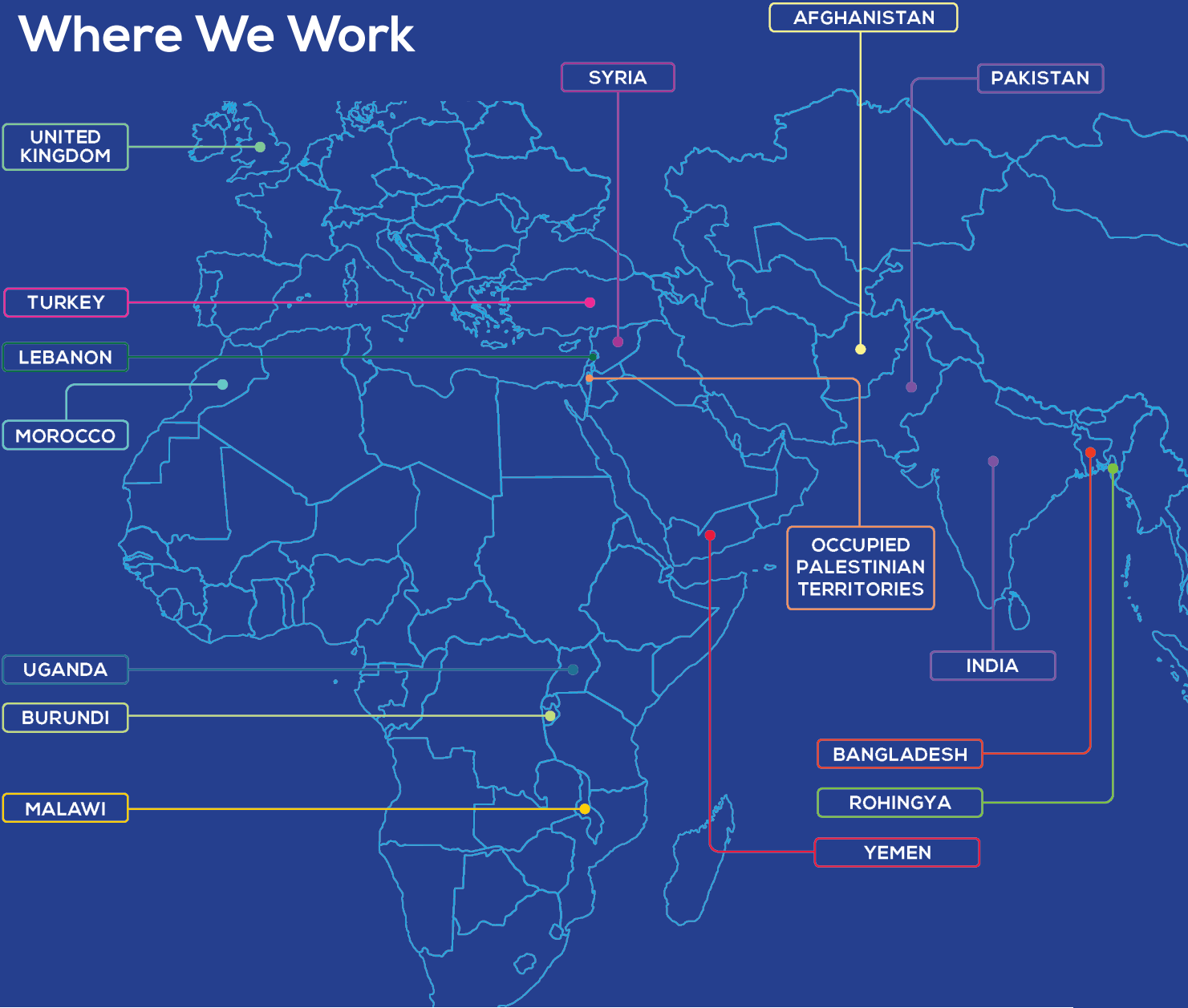
In our pursuit of justice, we champion fairness, equality, and the inherent dignity of every individual. We strive to rectify systemic injustices, fostering a world where basic human rights are upheld. Our commitment extends beyond charity to empower communities, ensuring they flourish in an environment defined by equity.

Advocacy:

Advocacy is the heartbeat of our humanitarian mission. We tirelessly amplify the voices of the marginalised, advocating for policies that dismantle barriers and promote inclusivity. Through strategic engagement, we inspire change, fostering a global community that recognises and addresses the needs of the most vulnerable with compassion and urgency.



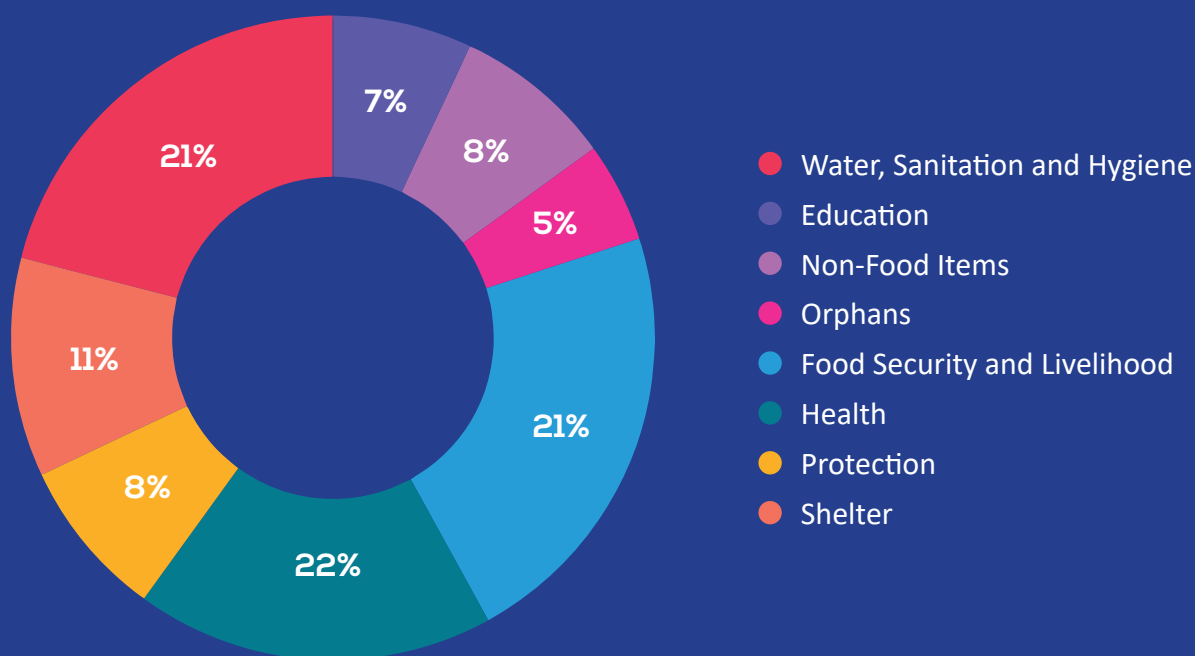
Where We Work



Impact of our Work

Beneficiary by Sector	Total
Education	37,507
Food Security & Livelihood	325,403
Health	372,564
Non-Food Items	61,563
Orphans	7,702
Protection	2,375
Shelters	13,901
Water & Sanitation Hygiene	196,644
Total	1,017,659

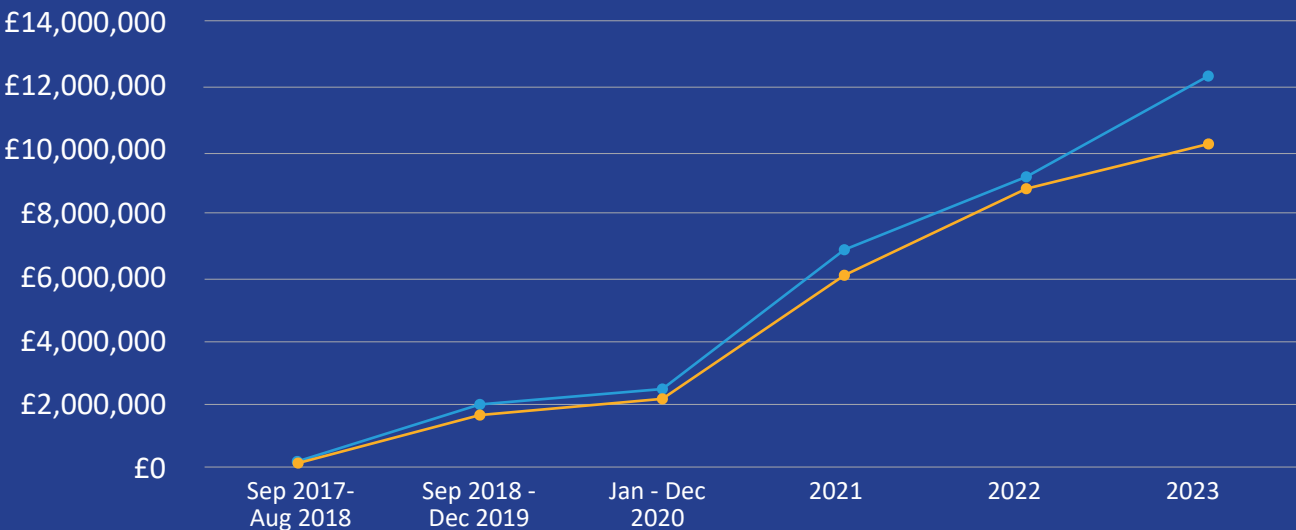
Spending by Sector - 2023



In 2023, we allocated £9,130,380 across various humanitarian sectors. The accompanying pie chart illustrates the distribution of this expenditure, highlighting the proportion dedicated to each sector.

Beneficiaries by Country	Total
Bangladesh and Rohingya	225,409
Pakistan	136,121
Occupied Palestinian Territories	285,343
Syria, Lebanon and Turkey	281,855
Yemen	51,392
Others	37,539
Total	1,017,659

Still Steadily Growing



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

Income	2023	%	2022	%
General Public	£6,012,672	49%	£3,427,811	38%
Partners	£6,352,664	51%	£5,727,847	62%
GIK	£11,902	0%	£25,981	0%
Total	£12,377,238	100%	£9,181,639	100%

The table presents GRT’s principal source of funding in 2023 as compared to 2022.

In 2023, GRT successfully raised over £12,000,000 to support our humanitarian efforts across 14 countries. Our primary objective is to ensure that our aid reaches the people who need it most while also achieving the best value for the resources we allocate. This year, we have particularly focused on providing shelters, a critical need following the devastating earthquake in Southeast Turkey. Our commitment to effective aid distribution has been driven by the urgency to address the immediate and long-term needs of those affected by this disaster.

To ensure that every aspect of our humanitarian work is conducted with the highest standards, we maintain a meticulous process for aid distribution. This process is underpinned by a strong emphasis on transparency and accountability, with a comprehensive paper trail that allows us to monitor and evaluate our efforts continuously. By adhering to these principles, we can ensure that the support we provide is both efficient and impactful, directly improving the lives of our beneficiaries.



Our organisation has experienced significant growth, expanding at a rate of over 30% annually for the past five years. This remarkable growth is a testament to the dedication and generosity of our donors and partners, without whom our work would not be possible. Their unwavering support has enabled us to scale our operations and extend our reach to more communities in need, particularly in times of crisis.

As we look ahead, we remain committed to our mission of delivering effective humanitarian aid with a focus on value and impact. The challenges we face are significant, but with the continued support of our donors and partners, we are confident in our ability to make a meaningful difference in the lives of those who need it most.



Education

The lack of education in the developing world remains one of the most pressing humanitarian issues, profoundly affecting millions of lives. Without access to education, individuals are trapped in a cycle of poverty, unable to secure stable employment, make informed decisions, or advocate for their rights. For many, education is the key to a better life, offering hope for economic stability, improved health, and greater social equality.

In regions plagued by conflict and poverty, the situation is even more dire. Children are often forced to abandon school due to war, displacement, or the need to work and support their families. The absence of education not only limits personal growth but also hampers the development of entire communities, perpetuating a cycle of hardship.



GRT is making a significant impact in addressing this crisis. Through our dedicated efforts, GRT is supporting around 37,000 children and adults across various developing countries and regions in crisis. Their initiatives provide educational opportunities that empower individuals to break free from poverty. By establishing schools, providing resources, and offering adult education programmes, GRT is helping to build a brighter future for those most in need.

The work of GRT not only transforms lives by equipping individuals with the knowledge and skills needed to thrive, but it also strengthens communities, fosters resilience, and creates a foundation for long-term development. Education is a powerful tool, and with organisations like GRT leading the way, there is hope for a more just and equitable world.



Food Security and Livelihood

Food security is a critical humanitarian issue in the developing world, where millions of people face daily hunger and malnutrition. The lack of consistent access to sufficient, safe, and nutritious food devastates communities, trapping them in a cycle of poverty, poor health, and social instability. For those living in poverty, the struggle for food overshadows all other aspects of life, leaving little room for education, economic development, or personal growth.

Food security is not just about the availability of food but also about ensuring that everyone has the resources to obtain and utilise it effectively. Without it, children cannot develop properly, adults cannot work productively, and communities cannot thrive. The consequences of food insecurity are long-lasting, leading to stunted growth, weakened immune systems, and decreased cognitive abilities, all of which perpetuate the cycle of poverty.



GRT is making a significant impact in the fight against hunger. Through their dedicated efforts, GRT is providing food and bread to tens of thousands of people in the developing world and regions of crisis. Their work is vital in ensuring that the most vulnerable populations receive the nourishment they need to survive and build better lives.

By distributing food to those in need, GRT is not just addressing immediate hunger but also contributing to the overall well-being and stability of communities. Their efforts help to break the cycle of poverty, giving people the strength and hope to pursue education, work, and a brighter future.



Case Study One

Nawar is a 35-year-old father of four from Latakia, Syria. For thirteen long years, he and his family have been displaced, forced to live in the harsh conditions of the Khirbet Al-Joz camps. Before the war, Nawar found joy and purpose in bird breeding and had a passion for beekeeping, but the conflict tore apart his life, leaving him with no means to support his family. Job opportunities in this remote area are nearly non-existent, and every day was a struggle to find enough to feed his children.

Nawar's heart ached as he watched his family suffer, unable to provide the security and dignity they deserved. The weight of his helplessness grew heavier with each passing day, and hope seemed like a distant dream. But just when Nawar thought all was lost, GRT reached out and offered him a lifeline.

Through the generosity of GRT, Nawar received more than 1,000 bees and essential beekeeping equipment. With these, he can finally pursue his passion for beekeeping and start his own honey production business. For Nawar, this is more than just an opportunity—it is a chance to reclaim his dignity and provide for his family in a way that fills him with pride.

Nawar's hope has been rekindled. With GRT's support, he can now build a future where his children no longer go to bed hungry and where his family can live with the dignity they deserve. This beekeeping project is not just a job; it's a chance for Nawar to rebuild his life and ensure a brighter tomorrow for those he loves most.



Case Study Two

Muhammad, a 48-year-old father of four, originally from rural Latakia, faced unimaginable hardships due to the Syrian Civil War. He and his family were displaced to Turkey, where Muhammad successfully opened his own barbershop, providing a steady income despite the challenges. Unfortunately, the devastating 2023 earthquake in Turkey destroyed his shop and home, leaving him with nothing.

Forced to return to Syria, they settled in the Khirbet Al-Joz area, where the situation was dire, and starting over seemed impossible. With his wife suffering from multiple sclerosis and no resources to rebuild his business, Muhammad was deeply worried about his family’s future.

However, hope arrived through the generosity of GRT’s donors. Muhammad received a new store, fully equipped with modern tools and up-to-date hygiene standards. This support has not only allowed him to reopen his barbershop but also ensured a stable source of income for years to come. Now, Muhammad can provide for his family, securing a dignified and hopeful future.

Health

The lack of health services in the developing world is a dire humanitarian crisis that leaves millions vulnerable to disease, disability, and death. Without access to basic medical care, communities are unable to combat preventable diseases, manage chronic conditions, or respond to health emergencies. For the poor and vulnerable, the absence of healthcare means that even minor illnesses can become life-threatening, and long-term conditions can lead to severe disability or death. Health is the foundation of a person's ability to work, learn, and contribute to society; without it, the cycle of poverty deepens.

In regions of crisis, where conflict and instability exacerbate these challenges, the need for healthcare becomes even more urgent. Organisations like GRT are stepping in to fill this critical gap, bringing essential health services to those most in need. GRT's work in Yemen, where they provide malnutrition support for children, is a lifeline for the youngest and most vulnerable, helping to prevent the long-term damage caused by severe malnutrition.

In Syria, GRT has established physiotherapy centres that offer rehabilitation to those injured in the ongoing conflict, helping individuals regain mobility and independence. In Bangladesh and Pakistan, GRT's cataract operations are restoring sight to those who would otherwise remain blind, dramatically improving their quality of life. Meanwhile, in Gaza, GRT provides vital medical support in a region where healthcare infrastructure is severely strained.

GRT's efforts are not just about treating illnesses but also about restoring dignity, hope, and the possibility of a better future. By addressing the health needs of the most vulnerable, GRT is helping to build stronger, more resilient communities.





Non-Food Items

After natural and man-made disasters, the immediate focus is often on providing food and medical care. However, the lack of essential non-food items (NFIs) is a critical yet often overlooked aspect of humanitarian aid. Items like blankets, kitchen utensils, clothing, and fuel for cooking and heating are vital for the survival and well-being of affected populations. Without these essentials, families are left vulnerable to the harsh realities of their environments, struggling to maintain basic living standards and dignity.

In the aftermath of disasters, the loss of shelter and personal belongings can leave individuals exposed to extreme weather, unable to prepare food or keep warm. This not only exacerbates the physical suffering but also hinders the recovery process, making it difficult for people to rebuild their lives. The absence of these basic necessities can lead to further health complications, including hypothermia, malnutrition, and the spread of diseases, especially among the most vulnerable, such as children and the elderly.

GRT plays a crucial role in addressing these needs by providing essential NFIs to those affected by disasters. Their efforts go beyond immediate food aid, recognising that a holistic approach is necessary to truly support communities in crisis. GRT ensures that families receive blankets to protect against the cold, kitchen utensils to prepare meals, clothing to maintain dignity and warmth, and fuel to cook food and heat their homes.

Through these efforts, GRT not only alleviates the immediate suffering but also helps families regain a sense of normalcy and stability. Their work underscores the importance of comprehensive humanitarian aid, ensuring that those affected by disasters are not just fed, but fully supported in their recovery.



This is an image of the GRT clothing shop in Rehanlyi, Turkey, where approximately 18 families visit daily to receive seven items of summer clothing for each member of the family. They are welcomed back in winter to receive seven warm clothing items, all free of charge. Each year, GRT distributes around 150,000 clothing items through this shop, which has been serving Syrian refugees for the past four years.

Protection

Orphans are among the most vulnerable groups in the world, often facing unimaginable hardships. Without the protection and care of parents, they are left to navigate life’s challenges alone. These children frequently lack access to basic necessities such as food, education, and shelter, leading to a life marked by insecurity and despair. The absence of a stable support system makes them particularly susceptible to exploitation, abuse, and neglect. Their futures, once full of potential, are often clouded by the daily struggle for survival.

For orphans, the lack of food means chronic hunger and malnutrition, stunting their physical and cognitive development. The absence of education deprives them of opportunities to break free from the cycle of poverty, while the lack of shelter exposes them to the dangers of the streets. In such a dire situation, hope can seem out of reach, and the possibility of a brighter future feels distant.

GRT is making a significant impact in the lives of these vulnerable children through its orphan sponsorship programme, which currently supports over 7,000 orphans. GRT provides them with the essentials they need—food, clothing and education—creating a foundation for a better life. Beyond meeting their immediate needs, GRT’s support also offers these children hope and a sense of security, giving them the chance to grow, learn, and dream of a brighter future.





Shelter – Rebuilding Homes

The lack of shelter is one of the most critical challenges faced by people after natural and man-made disasters. When disaster strikes, homes are often reduced to rubble, leaving survivors exposed to the elements and without a safe place to rest, recover, and rebuild their lives. This vulnerability is particularly stark in the aftermath of the devastating earthquakes that struck Turkey and Syria in 2023, where entire communities were left homeless overnight.

In the chaos following such disasters, the absence of shelter compounds the suffering. Without a secure roof over their heads, families are forced to live in makeshift tents or under open skies, exposed to harsh weather conditions, insecurity, and disease. The lack of shelter not only strips away their physical protection but also their dignity and hope, making it incredibly difficult to start the long journey of recovery.

Recognising the immense need for stable and secure housing, GRT is undertaking one of the most significant projects in its history by building around 1,500 homes in northwest Syria. This ambitious initiative is a lifeline for thousands of families who lost everything in the 2023 earthquakes. These homes will provide much more than just shelter—they will offer a sense of safety, security, and a foundation upon which these communities can rebuild their lives.

GRT's efforts are a testament to the importance of long-term humanitarian support. By providing permanent housing solutions, GRT is not only addressing the immediate need for shelter but also helping to restore hope and dignity to those who have endured unimaginable hardship. Their work is a beacon of hope for the thousands of displaced families, ensuring they have a place to call home once again.





Water and Sanitation and Hygiene

Access to fresh drinking water is a fundamental human right, yet millions around the world still lack this essential resource. The absence of clean water is a dire humanitarian crisis that affects nearly every aspect of life, particularly in impoverished and disaster-stricken regions. Without fresh drinking water, communities face severe health risks, including waterborne diseases like cholera and dysentery, which claim countless lives each year, especially among children. The lack of clean water also hampers hygiene and sanitation, exacerbating the spread of illness and further entrenching poverty.

In many parts of the world, people must walk miles each day to fetch water from unsafe sources, a burden that often falls on women and children, preventing them from pursuing education or work. The scarcity of fresh water also stifles agriculture, leading to food insecurity and economic instability. The ripple effects of water scarcity are profound, making the need for sustainable water solutions one of the most pressing humanitarian challenges of our time.

GRT recognises the critical importance of water and has made it a central focus of their work. In 2023 alone, GRT provided fresh drinking water to nearly 200,000 people through various initiatives. They are installing hand pumps, deep wells, irrigation wells, desalination units, and water storage tanks in communities that desperately need them. These efforts are transforming lives by ensuring access to clean, safe water, reducing the burden on vulnerable populations, and improving health and economic outcomes.

GRT's work in the water sector is not just about survival; it's about restoring dignity, empowering communities, and laying the foundation for sustainable development. Their commitment is a beacon of hope for those who still struggle to access life's most basic necessity.



Case Study Three

Fahima, now in her sixties, has weathered a lifetime of hardship. Twenty-four years ago, she lost her husband, her only source of support. With no children to care for her and siblings who have long turned their backs, she faces the world alone. Every day is a struggle to find enough food to survive.

During the holy month of Ramadan, while others gathered around tables to break their fast with loved ones, Fahima had nothing but a glass of water at dawn and another to break her fast at sunset. The pangs of hunger were her constant companion, and on rare occasions, a kind neighbour would gift her a small meal—a fleeting relief in her otherwise barren days.

But even in her darkest hours, hope found a way. GRT discovered Fahima's plight and placed her on their Widows' Programme. For the first time in years, she now receives a monthly cash donation, a lifeline that has brought a glimmer of stability to her fragile existence. With this support, Fahima can finally buy enough food to sustain herself, easing the relentless burden of survival.

Life is still a struggle for Fahima, but thanks to GRT, she no longer faces it alone. She can live with a bit more dignity, knowing that someone cares enough to help her see through another day.



Qurbani distribution preparations in Yemen



Seasonal Initiatives

GRT is passionately committed to celebrating the spirit of compassion and unity through its vibrant seasonal initiatives. With a focus on two significant occasions – Ramadan and Qurbani – GRT’s dedicated efforts bring meaningful support to those in need.

During the sacred month of Ramadan, cherished by Muslims worldwide, GRT embarks on uplifting initiatives to deliver essential sustenance to underserved communities. These efforts culminate in the distribution of thoughtfully assembled food packs, filled with staples like rice, flour, cooking oil, dates, and more. This holistic approach ensures that families in need have access to nourishing meals, empowering them to break their fasts with ease and dignity.

Similarly, during the joyous occasion of Qurbani, coinciding with the Islamic festival of Eid-ul-Adha, GRT expertly coordinates the sacrifice and distribution of livestock. Sheep, goats, or cows are sacrificed in accordance with cherished Islamic traditions, and the resulting meat is generously shared with families in need. This allows them to partake in the festive celebrations with a hearty meal, fostering a sense of joy and togetherness that defines the spirit of Eid.

These seasonal initiatives are a true reflection of GRT’s unwavering commitment to alleviating hunger and hardship during moments of profound spiritual importance. By providing nourishment during Ramadan and facilitating Qurbani, GRT ensures that marginalised communities can fully embrace these special occasions with dignity and gratitude. In doing so, GRT kindles a spirit of solidarity and empathy that transcends cultural and religious boundaries, bringing people together in the shared values of compassion and unity.



Rapid Response to Crisis

The recent devastating earthquakes in Turkey, Syria, Afghanistan, and Morocco have deepened the suffering of millions already living in extremely challenging conditions. In Turkey and Syria, the 2023 earthquakes turned entire neighbourhoods into ruins, leaving thousands dead and millions displaced. Syria, already crippled by over a decade of brutal civil war, has seen its people endure unimaginable hardships, with little to no access to basic necessities like food, water, and medical care. Afghanistan, a nation struggling with political instability and poverty, was also hit hard, worsening the plight of its already vulnerable population. Morocco faced significant challenges in responding to the destruction, with many left homeless and in dire need.

Meanwhile, the ongoing conflicts in Syria and Yemen continue to inflict profound suffering. Syria's prolonged war has displaced millions, while Yemen teeters on the edge of famine amid relentless violence. In Gaza, the situation has reached a critical point, with the latest escalation being described as a genocide by several countries. The people of Gaza live under siege, with countless civilians caught in the crossfire, facing extreme deprivation and fear.

In the face of these overwhelming crises, GRT has been a lifeline for those affected. Thanks to the most generous donations from donors and partners, GRT has provided essential aid, including food, clean water, tents, hygiene kits, blankets, and cash assistance to those in desperate need. This vital support has only been possible through the compassion and generosity of our donors and partners, who have enabled GRT to bring relief and hope to those enduring unimaginable suffering. Their contributions are not just acts of charity, but lifelines that sustain and uplift those in the darkest times, offering them a glimmer of hope and a chance to rebuild.

The earthquake that struck Turkey and Syria in February 2023 caused widespread devastation, and Antakya, a historic city in southern Turkey, was one of the hardest-hit areas. Reports indicate that over 80% of the city was destroyed or severely damaged. The earthquake caused the collapse of many buildings, including homes, historical sites, and infrastructure, leading to significant loss of life and displacement of residents. The destruction was so extensive that large parts of the city became uninhabitable, requiring a massive and ongoing recovery and reconstruction effort.





The earthquake that struck Morocco on September 8th 2023, was one of the most devastating in the country's recent history. Centred in the High Atlas Mountains, near the town of Amizmiz, the earthquake registered a magnitude of 6.8. Many of the casualties were in rural areas where buildings were not designed to withstand such powerful seismic activity.

Progress against our priorities

Throughout our journey, our organisation has made significant strides in empowering the underprivileged while preserving their dignity. Our diverse initiatives—spanning education, shelter, healthcare, water, and livelihood projects—reflect our unwavering commitment to these causes, leading to transformative outcomes that have reshaped the lives of countless individuals and entire communities.

In education, our efforts have opened doors to quality learning for marginalised children, breaking the cycle of poverty and offering a future filled with possibilities. By enhancing educational facilities, providing scholarships, and offering essential learning resources, we have fostered a deep passion for knowledge among the youth, creating a foundation for lifelong success.

In the healthcare sector, our interventions have significantly improved access to medical services, preventive care, and critical treatments, especially for those in vulnerable situations. Our health-focused initiatives have not only saved lives but also promoted better well-being in remote and underserved areas, ensuring that even the most isolated communities have access to the care they need.

Our water initiatives have been equally transformative, ensuring communities have access to clean and safe water sources. This has drastically reduced the incidence of waterborne diseases and elevated hygiene standards, contributing to healthier and more resilient communities.

Our livelihood projects demonstrate our commitment to fostering economic independence. By providing essential skills training, vocational education, and micro-enterprise opportunities, we have empowered individuals to create sustainable income streams, paving the way for economic autonomy and stability.

The cumulative impact of these efforts is profound and inspiring, bringing new vitality to communities and instilling hope and resilience. We remain committed to this journey, dedicated to fostering enduring positive change in the lives of those we serve, while always respecting and upholding their inherent dignity.

Our organisation has also focused on enhancing our technical capabilities, strengthening our UK team by recruiting highly skilled professionals this year. Recognising the importance of continuous improvement, we have implemented comprehensive training programmes for our staff. Several team members have participated in safeguarding training and various courses to stay at the forefront of their fields.

Our organisation's growth trajectory is evident in the increasing number of donors and partners, alongside a significant rise in average donation amounts. The positive feedback from our collaborators underscores their satisfaction with our efficiency in executing projects on time. Moreover, our provision of impactful media resources for their campaigns has been widely appreciated.

This success reflects our steadfast dedication to making a positive impact on the communities we serve. As we look ahead, our commitment remains unwavering, driving us to continue delivering exceptional results for our donors, partners, and beneficiaries. We are also devoted to strengthening relationships with our on-the-ground partners, including regular site visits and capacity-building initiatives, fostering lasting and sustainable collaborations to further our aims.

Strategic Focus for 2023 - 2028

GRT has embraced its global role as a potential leader in humanitarian service, balancing the urgent response to immediate crises with a long-term commitment to eradicating poverty. Our strategic focus for 2023-2028 is designed to address the most pressing needs of vulnerable communities, while laying the foundation for sustainable development and lasting change.

To achieve this ambitious vision, we have developed a comprehensive five-year strategic plan centred on key priorities that we believe are essential to creating a meaningful and lasting impact:

1. Prioritising Key Sectors

Our strategic focus emphasises critical areas such as water, education, health, shelter, and sustainable initiatives. These sectors are fundamental to the social advancement of vulnerable communities. Access to clean water is crucial for health, sanitation, and overall well-being, while education empowers individuals to break the cycle of poverty. Health initiatives ensure that communities can thrive, and shelter provides security and dignity. Sustainable initiatives, including livelihood projects, foster economic independence and resilience. By prioritising these areas, we aim to address the root causes of poverty and create a solid foundation for long-term growth and development.

2. Supporting Developmental and Educational Ventures

We are committed to extending unwavering support to developmental and educational projects that align with our faith-based values and principles. These ventures not only address immediate needs but also contribute to the long-term growth and empowerment of communities. By focusing on education and development, we help individuals gain the skills and knowledge necessary to lead self-sufficient lives, ultimately contributing to the broader goal of poverty eradication.

3. Strengthening Fundraising Partnerships

To expand our reach and impact, we plan to increase our fundraising efforts by collaborating with international fundraising partners. By becoming the humanitarian implementation arm of these partners, we can leverage their resources and networks to enhance our ability to respond to crises and support long-term projects. This collaboration will allow us to scale our operations and provide even greater support to those in need.

4. Enhancing Organisational Capacity

To ensure the effective and efficient allocation of resources, we are committed to strengthening our administrative, technical, financial, managerial, and governance frameworks. This will involve augmenting our internal systems and processes to enhance our operational capacity. By doing so, we aim to maximise the positive impact of our efforts and ensure that every pound donated is used to its fullest potential. Strong organisational capacity is crucial for maintaining the trust of our donors and stakeholders, and for ensuring that our projects are implemented with the highest standards of effectiveness and efficiency.

5. Upholding Transparency and Accountability

We are dedicated to championing transparency and accountability in all aspects of our work. This means holding ourselves accountable to all stakeholders, including donors, partners, and the communities we serve. We will ensure that our actions and decisions are transparent and accessible, fostering trust and confidence in our organisation. By adhering to these principles, we strengthen our relationships with stakeholders and reinforce our commitment to ethical and responsible humanitarian work.

Through our unwavering commitment to these strategic priorities, we are dedicated to creating sustainable change and improving the lives of those in need. By focusing on the most critical sectors and strengthening our organisational capacity, we are steadily advancing toward our ultimate mission: to eliminate poverty and promote well-being for all.

Risk Management

GRT is deeply committed to supporting the world's most vulnerable individuals, particularly those recovering from disasters. We approach our mission with unwavering dedication, ensuring that every action we take is guided by compassion and a strong sense of responsibility. In our efforts to deliver essential humanitarian assistance, we recognise the complexities and challenges that arise in various areas, including political, economic, social, technological, legal, and environmental factors. However, rather than being deterred, we see these challenges as opportunities to reinforce our commitment and resilience.

To navigate these complexities effectively, GRT has implemented a proactive and dynamic Risk Management Policy. This comprehensive framework empowers our trustees and senior executives to thoroughly assess the potential risks and uncertainties that may impact our organisation. By adopting a strategic and forward-thinking approach, we can anticipate potential challenges and develop robust responses that ensure the continuity of our operations and the safety and well-being of those we serve.

One of our top priorities is safeguarding the vulnerable populations we work with, particularly children. We are deeply committed to creating a safe and supportive environment for all beneficiaries. To achieve this, we have developed comprehensive safeguarding policies that are clearly communicated to all staff members. This ensures that everyone within our organisation understands and upholds the highest standards of safety. While we are grateful that no safeguarding incidents have been reported, our commitment to vigilance and proactive protection remains steadfast.

In addition to safeguarding, we place a strong emphasis on preventing financial abuses through our Anti-Money Laundering (AML) and Anti-Bribery (AB) initiatives. We have established rigorous measures to maintain the integrity of our financial transactions and to prevent any illicit activities. These efforts are critical in ensuring that our resources are used effectively and ethically, reinforcing the trust that our donors and beneficiaries place in us.

To further enhance our transparency and accountability, we have introduced the Monitoring, Evaluation, Accountability, and Learning (MEAL) framework in select countries. This initiative strengthens our connection with beneficiaries by actively engaging them in the process and providing an independent point of contact for feedback. By empowering beneficiaries to share their experiences and concerns, we can swiftly address any issues and continuously improve the impact of our work.

GRT remains unwavering in its commitment to serving humanity with compassion, integrity, and transparency. We are dedicated to overcoming challenges and turning them into opportunities for growth and improvement. Our focus on risk management, safeguarding, financial integrity, and beneficiary engagement ensures that we are well-equipped to continue making a positive difference in the lives of those in need. As we move forward, we remain resolute in our mission to create lasting change and to support the well-being of the communities we serve.

Structure, Governance and Management

GRT operates within a well-defined governance structure rooted in its constitution, which serves as the foundation for all its activities. The selection of Trustees is carefully conducted in alignment with the constitution's guidelines, ensuring that those who take on this crucial role are fully equipped to steer the charity with integrity and purpose. Importantly, GRT Trustees are volunteers, not receiving any remuneration for their service, which underscores their dedication to the mission of the charity.

The Board of Trustees plays an essential role in guiding the strategic direction of GRT. They are entrusted with the responsibility of setting the priorities and objectives of the organisation, ensuring that it remains on course to achieve its mission. This includes evaluating the charity's performance and growth, endorsing new policies and procedures, and making critical decisions regarding the appointment, evaluation, or, if necessary, the dismissal of executive managers. Additionally, the Board is responsible for approving the strategic plan and the annual budget, ensuring that the organisation's resources are allocated effectively and in line with its goals.

The Board's oversight extends to maintaining a close watch on the implementation of various projects, ensuring that they are executed in a manner consistent with GRT's values and objectives. Engaging with stakeholders is another key responsibility of the Trustees, as it ensures that the charity remains responsive to the needs of the communities it serves and adheres to regulatory standards. This adherence is not just a matter of compliance but is central to the charity's commitment to public benefit.

A critical function of the Board of Trustees, in collaboration with the Chief Executive Officer (CEO) and senior staff, is the ongoing assessment and management of risks that may affect the charity. This responsibility includes establishing and maintaining robust systems and protocols that prevent or mitigate potential risks, thereby safeguarding the charity's reputation, financial stability, and operational continuity. The Board ensures that, where appropriate, the charity is protected by obtaining suitable insurance coverage, providing an additional layer of security against unforeseen challenges.

The diverse range of skills, knowledge, and experience that GRT Trustees bring to the Board is a significant asset, ensuring that the organisation is well-prepared to address a wide array of challenges. The Board has the authority to appoint new Trustees, a process that is conducted with careful consideration to ensure that the incoming Trustees align with the organisation's needs and values. Upon appointment, new Trustees undergo a comprehensive induction process, and ongoing training is encouraged to ensure that all Trustees are well-versed in both existing responsibilities and emerging areas of governance.

Trustees are encouraged to seek advice from the CEO and senior staff as well as external professional counsel when necessary. This openness to external expertise ensures that the Board remains informed and capable of making well-rounded decisions that benefit the organisation and its beneficiaries.

While the Board of Trustees holds ultimate responsibility for the organisation, they recognise the importance of effective delegation. Authority is delegated to the CEO, who is empowered to oversee senior managers and manage the day-to-day operational aspects of the charity. This includes financial management, employment, and performance-related activities. The CEO, in turn, leads a dedicated team of staff who execute the charity's strategy, make operational decisions, allocate resources, respond to consultations, and approve expenditures. Each staff member reports through a clear line of management, ultimately accountable to the CEO, who is responsible for reporting back to the Board of Trustees.

The Board of Trustees is deeply committed to ensuring that GRT and all its members operate in full compliance with legal standards and the guidelines set forth by the Charity Commission for England and Wales. This commitment to ethical conduct is at the core of GRT's mission and is fundamental to the trust placed in the organisation by the public, donors, and beneficiaries alike. By adhering to these high standards, GRT not only fulfils its legal obligations but also upholds the values that define its work and its dedication to improving the lives of those it serves.

In summary, the governance structure of GRT, underpinned by the diligent work of its Trustees, ensures that the charity remains focused on its mission, operates with integrity, and continues to make a meaningful impact in the lives of the most vulnerable communities around the world.

Trustees Responsibilities

The Trustees of the charity hold significant responsibilities as outlined by the charity laws of England and Wales. These duties include the preparation of the Trustees' Report and the Annual Financial Statements, which must comply with United Kingdom Generally Accepted Accounting Practice (UK GAAP), including relevant legal requirements.

Under charity law, the Trustees are obligated to thoroughly review and approve the financial statements, ensuring they accurately reflect the charity's financial condition, income, and resource utilisation for the specified period. In preparing these financial statements, the Trustees are required to:

1. Select and consistently apply appropriate accounting policies.
2. Adhere to the methods and principles set out in the Charities Statement of Recommended Practice (SORP).
3. Make prudent judgments and reasonable accounting estimates.
4. Clearly state whether applicable accounting standards have been followed.

A key responsibility of the Trustees is to maintain comprehensive and accurate accounting records. These records must adequately document the charity's transactions, provide a fair and reasonable depiction of its financial status, and ensure compliance with the Charities Act 2011.

As the ultimate stewards of the charity, the Trustees are also responsible for taking reasonable steps to prevent and detect fraud and other irregularities. They exercise due diligence and care to uphold the charity's integrity. Additionally, the Trustees ensure that financial accounts available on the charity's website meet the regulatory requirements set forth by UK legislation governing the preparation and dissemination of financial statements.

The Trustees collectively confirm the following:

- To the best of their knowledge, there has been no relevant audit information that has been withheld from the charity's auditor.
- Each Trustee has taken all necessary steps to become aware of any relevant audit information and has ensured that the charity's auditor is fully informed.



On behalf of the Board, these responsibilities are affirmed by Zilu Miah, who serves as both a Trustee and the Chairman. This affirmation is dated 10th of October 2024.

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 2023 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 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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. 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 35), 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 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 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:

<https://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

15th of October 2024





Financial Statements

Statement of Financial Activities

For the period ended 31 December 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income and Endowments					
Donations and Legacies	2,3	2,323,325	10,041,437	12,364,762	9,162,058
Other Trading Activities	4,6	12,476	-	12,476	19,581
Total Income		2,335,801	10,041,437	12,377,238	9,181,639
Expenditure on					
Raising Funds	9	388,665	123,679	512,344	374,688
Fundraising Trading: Cost of Goods sold and other costs	5,9	25,417	-	25,417	27,268
Charitable Activities	7,8	1,055,919	8,629,273	9,685,192	8,429,300
Total Expenditure		1,470,001	8,752,952	10,222,953	8,831,256
Net Income/(Expenditure)		865,800	1,288,485	2,154,285	350,383
Transfer between funds		(392,951)	392,951	-	-
Other recognised		-	-	-	-
Gains/(losses) on disposal of fixed assets		-	-	-	-
Net Movement in Funds		472,849	1,681,436	2,154,285	350,383
Reconciliation of Funds:					
Total Funds brought forward		533,400	1,290,474	1,823,874	1,473,491
Total Funds carried forward		1,006,249	2,971,910	3,978,159	1,823,874

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 59 form an integral part of these accounts.

Balance Sheet

Balance Sheet as at 31 December 2023

	Notes	Total Funds 2023 £	Total Funds 2022 £
Fixed Assets			
Tangible Assets	12	427,314	12,820
Total Fixed Assets		427,314	12,820
Current Assets			
Debtors	13	665,260	192,474
Prepayments	13	248,474	45,196
Cash at bank and in hand		2,683,218	1,668,246
Total Current Assets		3,596,952	1,905,916
Liabilities			
Creditors: Amounts falling due within one year:	14	(46,107)	(94,862)
Net Current Assets		3,550,845	1,811,054
Total Assets less Current Liabilities		3,978,159	1,823,874
Net Assets including pension asset/liability		3,978,159	1,823,874
The Funds of the Charity			
Unrestricted income funds			
Designated Funds		66,423	80,235
Unrestricted General Funds		785,120	329,688
Other Unrestricted Funds		154,706	123,477
Total Unrestricted		1,006,249	533,400
Restricted income funds		2,971,910	1,290,474
Total Charity Funds		3,978,159	1,823,874



Zilu Miah
Trustee and Chairman

Approved by the board of trustees on 10th October 2024
The notes on pages 45 to 59 form an integral part of these accounts.

Statement of Cash Flows

For the period ended 31 December 2023

	Total Funds 2023 £	Total Funds 2022 £
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	2,154,85	350,383
Adjustments for:		
Depreciation	5,169	4,441
Gains/(losses) on disposal of fixed assets	-	-
Decrease/(Increase) in Stocks	-	-
Decrease/(Increase) in debtors	(676,064)	(197,393)
(Decrease)/Increase in creditors	48,755	30,196
Gain on foreign exchange	-	-
Net cash provided by (used in) operating activities	1,434,635	187,627
Cash flows from investing activities		
Purchase of property, plant and equipment	(419,663)	(6,130)
Proceeds from sale of property, plant and equipment	-	-
Net cash provided by (used in) investing activities	(419,663)	(6,130)
Net increase/(decrease) in cash and cash-equivalents	1,014,972	181,497
Cash and cash equivalents at the beginning of the reporting period	1,668,246	1,486,749
Change in cash and cash equivalents due to exchange rate movements	-	-
Cash and cash equivalents at the end of the reporting period	2,683,218	1,668,246

Notes to the Accounts

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: The Charity makes estimates and assumptions concerning in future. Management is also required to exercise judgement in the process of applying the charity'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 to the carrying of assets and liabilities within the next financial year are addressed below.

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

a) Accounting period

The accounting period for the years 2022 and 2023 was from 1st 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 Section 1A 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 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.

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 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.

The charity for the financial periods ending 2022 and 2023, 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 Commission for England and 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 of the 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

Land and buildings	2.5%
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 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Donations	1,740,425	10,029,535	11,769,960	8,766,950
Gift Aid	582,900	-	582,900	369,127
In-Kind Donations	-	11,902	11,902	25,981
Total	23,23,325	10,041,437	12,364,762	9,162,058

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

	Total Funds 2023 £	Total Funds 2022 £
Ummah Welfare Trust	2,832,609	4,067,492
LIA	1,976,535	713,483
Drop of Compassion	146,758	293,856
Asia Pacific Childrens Fund	174,119	13,000
CII	504,093	193,838
Fountain of Mercy (prev. OCOU)	131,925	169,898
Others	6,598,723	3,710,491
Total	12,364,762	9,162,058

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

4. Other Trading Activities

	Total Funds 2023 £	Total Funds 2022 £
Income from charitable shop	12,476	19,581
Total	12,476	19,581

5. Income and Expenditure by Activity

	Humanitarian Relief £	GRT Shop £	Total Funds 2023 £	Total Funds 2022 £
Income				
Donations and Legacies	12,352,860	-	12,352,860	9,136,077
In-Kind Donations	11,902	-	11,902	25,981
Other Trading Activities	-	12,476	12,476	19,581
Total Income	12,364,762	12,476	12,377,238	9,181,639
Expenditure				
Raising Funds	512,344	-	512,344	374,688
Fundraising Trading: Cost of Goods sold and other costs	-	25,417	25,417	27,268
Charitable Activities	9,673,290	-	9,673,290	8,403,319
In-Kind Donations	11,902	-	11,902	25,981
Total Expenditure	10,193,536	25,417	10,222,953	8,831,256
Net Income by Activity	2,167,226	(12,941)	2,154,285	350,383

6. Trading Activity – GRT Shop

	GRT Shop 2023 £	GRT Shop 2022 £
Income		
Sales	12,476	19,581
Total Income	12,476	19,581
Expenditure		
Cost of Goods Sold	-	-
Operating and Administrative Costs	25,417	27,268
Total Expenditure	25,417	27,268
Net Income by Activity	(12,941)	(7,687)
The assets and liabilities of the shop were:		
Fixed Assets	1,103	1,833
Current Assets	-	-
Current Liabilities		
Net Assets	1,103	1,833

7. Analysis of Charitable Expenditure by Activity

Nature of Charitable Expenditure	Humanitarian Relief	Total Funds 2023	Total Funds 2022
	£	£	£
Education	771,968	771,698	857,942
Non-Food Items	450,240	450,240	1,027,890
Orphans	1,987,866	1,987,866	1,621,892
Medical	702,886	702,886	1,011,171
Protection	1,043,295	1,043,295	59,321
Shelter	1,929,831	1,929,831	350,924
Food and Sustainable Livelihood	1,639,160	1,639,160	2,486,492
Food and Sustainable Livelihood - In-Kind Donations	11,902	11,902	25,981
Water, Sanitation and Health	593,232	593,232	498,799
Total	9,130,380	9,130,380	7,940,412
Support Costs of charitable Activity	1,092,573	1,092,573	890,844
Total Charitable Expenditure Analysed by Activity	10,222,953	10,222,953	8,831,256

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

Nature of Charitable Expenditure	Humanitarian Relief £	Total Funds 2023 £	Total Funds 2022 £
Afghanistan	42,362	42,362	42,362
Bangladesh & Rohingya	878,451	878,451	1,397,546
Burundi	19,546	19,546	77,449
Lebanon	281,251	281,251	133,693
Morocco	44,773	44,773	-
Pakistan	477,626	477,626	622,120
Palestine	526,803	526,803	504,204
Turkey/Syria	6,417,113	6,417,113	4,841,792
Syria – In-kind donations	11,902	11,902	25,981
Yemen	392,828	392,828	268,769
Others	37,725	37,725	63,174
Total	9,130,380	9,130,380	7,940,412
Support Costs of charitable Activity	1,092,573	1,092,573	890,844
Total Charitable Expenditure Analysed by Activity	10,222,953	10,222,953	8,831,256

8. Analysis of Grants

Grants by Institution/Individual

Institution	Institution	Individual	Total Funds 2023	Total Funds 2022
	£	£	£	£
Nimeti	6,417,421	-	6,417,421	4,487,067
WBS - Wellbeing Bangladesh Society	786,587	-	786,587	1,235,369
Fazilia Trust	324,232	-	324,232	425,961
Irshad & Islah	204,084	-	204,084	277,986
ONSUR - ULUSLARARASI YARDIMLASMA VE KALKINDIRMA DERNEGI	293,125	-	293,125	176,492
Humanity Care Relief	116,655	-	116,655	142,213
GRT Yemen	155,001	-	155,001	98,730
Abdullah Aid	100,000	-	100,000	-
Human Aid & Advocacy	118,000	-	118,000	-
Al Khair Groups	-	-	-	464,600
Muaz Enterprise	-	-	-	78,530
ADEF - African Development Education Foundation	-	-	-	75,206
Programme related other	617,275	-	617,275	478,258
	9,130,380	-	9,130,380	7,940,412
Support Costs of charitable Activity	1,092,573	-	1,092,573	890,844
	10,222,953	-	10,222,953	8,831,256

9. Analysis of Total Support Costs by Activity

	General Support	Total Funds 2023	Total Funds 2022
	£	£	£
Nature of Support Costs			
Project Implementation Support	547,927	547,927	479,999
Fundraising*	512,344	512,344	374,688
Fundraising Trading	25,417	25,417	27,268
Governance Costs	6,885	6,885	8,889
Total Support Costs analysed by Activity	1,092,573	1,092,573	890,844

*Fundraising costs include marketing and advertising.

Breakdown of Governance Costs

	Total Funds 2023	Total Funds 2022
	£	£
Accountancy and Auditors	5,930	6,209
Legal and other costs	955	2,680
Training	-	-
Total	6,885	8,889

10. Staff Costs and Emoluments

	Total Funds 2023	Total Funds 2022
	£	£
Gross Salaries	686,685	564,806
Employers National Insurance	59,495	54,154
Pensions	2,157	156
Total	748,337	619,116

Number of full-time equivalent employees	2023	2022
Fundraising	14	12
Operational Support & Admin	12	10

Volunteers have donated an unquantifiable amount of time to Global Relief 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

	Total Funds 2023	Total Funds 2022
	£	£
Travel and Accommodation	795	-
Total	795	-

12. Tangible Fixed Assets

	Land and Buildings	Fixtures, Fittings and Office Equipment	Total Funds
Cost			
As at 01st January 2023	-	21,998	21,998
Additions	416,052	3,611	419,663
Disposals	-	-	-
As at 31st December 2023	416,052	25,609	441,661
Accumulated Depreciation			
As at 01st January 2023	-	(9,178)	(9,178)
Charge for the year	-	(5,169)	(5,169)
Disposals	-	-	-
As at 31st December 2023	-	(14,347)	(14,347)
Net Book Value			
As at 31st December 2023	416,052	11,262	427,314
As at 01st January 2023	-	12,820	12,820

In 2023, the charity purchased a new building to support its operational expansion.

Extensive renovation and preparation work were required to make the building suitable for use.

These enhancements were carried out throughout 2023 and into early 2024.

The building was officially put into service and began being utilised for its intended purpose in March 2024.

As a result, the related expenditures have been capitalised and are reflected in the land and buildings section above.

Depreciation of the building commenced from the date it was brought into use.

13. Debtors

	Total Funds 2023	Total Funds 2022
	£	£
Trade Debtors	406,996	148,461
Accrued Income	258,264	44,013
Prepayments	248,474	45,196
Total	913,734	237,670

14. Creditors: amounts falling due within one year

	Total Funds 2023	Total Funds 2022
	£	£
Accruals and deferred income	46,107	84,671
Taxes and Social Security	-	191
Other Creditors	-	10,000
Total	46,107	94,862

Other creditors consisted of a loan made to Global Relief Trust from Jamil Mohammed (Trustee) of £10,000 in 2022.

This loan was repaid in 2023.

15. Lease Commitments

	Total Funds 2023	Total Funds 2022
	£	£
Operating Leases other than Plant & Machinery		
Less than One Year	15,200	22,800
Between 2-5 Years	-	15,200
Total	15,200	38,000

16. Analysis of assets and liabilities representing funds

As at 31st December 2023

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds
Tangible Fixed Assets		427,314		427,314
Current Assets	66,423	558,619	2,971,910	3,596,952
Current Liabilities		(46,107)	-	(46,107)
	66,423	939,826	2,971,910	3,978,159

The individual funds included above are: -

	Funds at 01/01/2023	Movement in funds	Transfer between funds	Funds at 31/12/2023
Humanitarian Relief	1,823,874	2,154,285	-	3,978,159
	1,823,874	2,154,285	-	3,978,159

Analysis of Movements in funds as shown
in the table above

	Incoming Resources	Outgoing Resources	Gains& Losses	Movement in Funds
Total Funds	12,377,238	10,222,953	-	2,154,285

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.

17. Endowment Funds

The charity had no endowment funds in the period ended 2023 or in the period ended 2022.

18. Related Parties

Jamil Mohammed gave a loan of £10,000 during 2022 to Global Relief Trust. The loan was repaid in 2023.



Serving Communities Globally

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