

SCOTTISH REGISTERED CHARITY NUMBER: SC049669

Report of the Trustees and Financial Statements for the Year Ended 31 December 2020



HELP FOUNDATION

HELP FOUNDATION
Contents of the Financial Statements
for the Year Ended 31 December 2020

	Pages
Report of the Trustees	1 to 3
Examiner's Report	4
Incoming and Outgoing Resources	5
Balance Sheet	6
Notes to Accounts	7 to 10

HELP FOUNDATION
TRUSTEES REPORT
For The Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Trustees

List of Management/office bearers during the year to 31 December 2020:



Chair

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Scottish Charitable Incorporated Organisation with a registered number SC049669. The organisation is governed by its constitution and registered with the Office of Scottish Charity Regulators (OSCR).

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Public Benefit Statement:

The trustees confirm they have referred a statement on public benefit to the OSCR in their opinion, the Help Foundation fully satisfies OSCR test of public benefit. The charity provides people in the UK with an opportunity to express their compassion or generosity towards those in need in Pakistan and elsewhere. The charity drives change for a positive future by providing free healthcare, supplying clean drinking water, educating children and empowering women.

Financial Review

Reserve's policy, the trustees recognize the need to have reserves in place to ensure the continuation of our work in the event of an unforeseen downturn. This is particularly true for a young charity like Help Foundation, which is going through a period of growth, where reliable income streams are being established. Trustees are also conscious of the need to balance the necessity for reserves with our efforts for providing value for money and maximizing the resources available for our projects.

Objectives and Vision

Help Foundation is relentlessly working to alleviate poverty as well as poverty-afflicted pain and suffering – regardless of their location. We target the grassroots of poverty and suffering before extended damage leaves lifelong scars on its victims. We primarily focus on:

- The prevention or relief of poverty
- The advancement of health

Our Vision

To excel in humanitarian relief and the provision of humanitarian services with the highest level of compassion, professionalism, and duty of care to those who need help.

Our values:

Equality: We believe the lives of all human beings are of equal value.

Respect: We affirm the dignity, potential and contribution of participants, donors, partners, staff and volunteers.

Integrity: We act consistently with our mission, being honest and transparent in what we do and speak.

Partnerships: We work together effectively to serve the larger community.

Quality: We constantly challenge ourselves to the highest levels of learning and performance to achieve greater impact.

ACHIEVEMENT AND PERFORMANCE

Activities and Projects

Our primary goal is to support most vulnerable, poor and needy people whilst engaging into projects where we are able to take our volunteers and donors for monitoring and personal involvement purposes.

Clean Water

About 80% of the whole population of Pakistan is forced to use unsafe drinking water due to the scarcity of safe and healthy drinking water sources. In first year, foundation have been installed more than 700 water hand pumps in remote and poor areas of Pakistan including districts Jhang, Toba Tek Singh and Layyia. The areas do not have access to clean water and people were becoming increasingly unwell with waterborne diseases including diarrhoea, hepatitis, and typhoid fever. More than 1000 families had benefitted from the Foundation's clean water initiative.

Women empowerment

The foundation had been distributed more than 100 sewing machines among the poor and widows. The project is part of the community development programs to fight poverty, improve families income and help reach the self-sufficiency level.

Sponsor Orphan child

The foundation sponsored more than 200 orphans' children. The sponsorship provided School fees, books, notebooks, stationery, uniform, school bag, shoes, food, and other living costs

Eye Operation

Unfortunately, cataracts are a leading cause of blindness in many parts of the developing world including in Pakistan. The Help Foundation hold eye health camps in the most deprived areas of Pakistan to check the quality of sight and overall optical health of most disadvantaged and poor people with the help of respected local ophthalmologists. The eye camps provided eye examinations, preformed eye surgeries and distribution of glasses, all free of cost.

Wheelchair Distribution

The Beneficiaries, prior to provision of Wheelchairs were living in very miserable conditions being dependent on others to perform daily routine activities, even to move to washroom. By helping them with wheelchairs, they were being blessed with facility that had enabled them to move themselves with ease. We had been distributed more than 80 wheelchairs among the need and poor special children and adults.

Mosque Construction Project

Mosques are at the heart of every Muslim community around the world, and they play a pivotal role in education, daily worship, and special occasions. Indeed, the first act of the Prophet Muhammad (PBUH) upon his arrival in Medina was to build a mosque. A Masjid is a place of spiritual and personal development but aside from this, religious and educational growth is also instigated. During the year, Help Foundation built 11 community mosques in different villages in Pakistan and provided a safe place of worship to the local people. Our donors support has helped us to reach out to countless Muslims in need of a centre for worship and education within their communities.

Winter Relief Help Foundation distributed winter relief items among homeless and poor families in remote areas of Pakistan. Winter items were included blankets, shoes, and warm clothes.

Qurbani

Help Foundation implemented our Qurbani project in Pakistan. The Qurbani project is run on a yearly basis during the Eid Al-Adha period. The nature of this project is to carry out the slaughtering and distribution of Qurbani meat (cow or goat) to the poor and needy in line with the Islamic religious observation. During the period, Foundation distributed Qurbani meat among hundreds of families and provided them nutritional food which will help them to improve their health.

Ramadan

The food distribution was carried out in remote area of Pakistan. The food parcels provided contained dry food items for the whole month of Ramadan. Also cooked meals were provided on daily basis in various remote areas of Pakistan and thousands of beneficiaries benefited from the project. In the spirit of giving, Foundation with the help of its generous donors, tried to make Eid day as filled with fun as possible, by providing new clothing and gifts to needy families and especially orphans.

Eid Gifts

During occasional events, Help Foundation provided Eid gifts to many orphans, homeless and poor children which included new clothes, a new pair of shoes and a toy

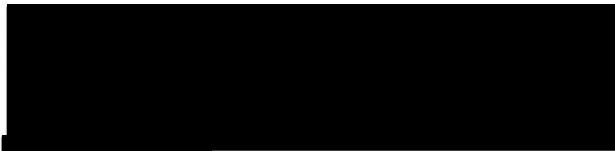
Fatima tul- Zahra School Project

The school offers the highest quality of education to the orphans and poor student of Lahore, a city of Pakistan. It operates under a subsidised fee scheme where approximately 50% of students are on scholarship with zero fees. In 2020, there were 100 pupils with 8 teachers and staff. Everyone at the charity is proud of all the pupils and the teachers who helped to educate the next generation.

Future Plan

During the coming twelve months the charity will focus on the projects in hand and continue to spend the donations in a way that best benefits those suffering.

Approved by order of the board of trustees on 6th September 2021 and signed on its behalf:

A large black rectangular box redacting the signature of the person in the Chair.

Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

HELP FOUNDATION

For The Year Ended 31 December 2020

I report on the accounts of the charity for the year ended 31 December 2020 set out on pages five to ten.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44 (1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

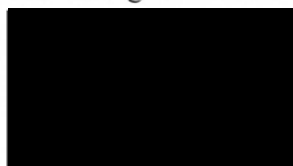
In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section (44)(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Chartered Certified Accountant



HELP FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted Funds £	Restricted Funds £	31.12.20 Total Funds £
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income	2	751,874	-	751,874
Investment income	3	0	-	0
Other incoming resources		177,219	-	177,219
Incoming resources from charitable activities				
Fee income		<u>0</u>	<u>-</u>	<u>0</u>
Total incoming resources		929,093	0	929,093
RESOURCES EXPENDED				
Costs of generating funds				
Costs of generating voluntary income and charitable activities	4	916,191	-	916,191
Governance Costs	5	<u>1,350</u>	<u>-</u>	<u>1,350</u>
Total Resources Expended		<u>917,541</u>	<u>0</u>	<u>917,541</u>
NET INCOMING/(OUTGOING) RESOURCES		11,552	-	11,552
RECONCILIATION OF FUNDS				
Funds brought forward		<u>0</u>	<u>-</u>	<u>0</u>
TOATL FUNDS CARRIED FORWARD		<u><u>11,552</u></u>	<u><u>-</u></u>	<u><u>11,552</u></u>

HELP FOUNDATION

BALANCE SHEET

AT 31 December 2020

		Unrestricted Funds	Restricted Funds	31.12.20 Total Funds
FIXED ASSETS	Notes	£	£	£
Tangible assets	7	11,848	-	11,848
CURRENT ASSETS				
Debtors and prepayments	8	2,000	-	2,000
Cash at bank and in hand		62,268	-	62,268
		<u>64,268</u>	<u>-</u>	<u>64,268</u>
CREDITORS				
Amounts falling due within one year	9	14,564	-	14,564
NET CURRENT ASSETS		<u>49,704</u>	<u>-</u>	<u>49,704</u>
TOTAL CURRENT ASSETS LESS CURRENT LIABILITIES		61,552	-	61,552
CREDITORS				
Amounts falling due after more than one year		50,000	-	50,000
NET ASSETS		<u>11,552</u>	<u>-</u>	<u>11,552</u>
FUNDS	10			
Unrestricted funds				11,552
Restricted funds				<u>-</u>
TOTAL FUNDS				<u>11,552</u>

The financial statements were approved by the Board of Trustees on 6 September 2021.
and were signed on its behalf by:


Chair

HELP FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2009), the Charities and Trustees Investment (Scotland) Act 2005 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. Voluntary Income

	31.12.20
	£
Collections/Donations	<u>751,874</u>

3. INVESTMENT INCOME

	31.12.20
	£
Rental income from a UK property	=

HELP FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020

4. COSTS OF GENERATING VOLUNTARY INCOME AND CHARITABLE ACTIVITIES

	31.12.20
	£
Employees costs	24,713
Premises costs including insurance	4,709
Repairs and maintenance – IT and general	4,802
Advertisement	6,175
Fundraising activities – see 4a	114,633
Charitable activities, project funding and donations – see 4b	752,586
Administration and sundry expenses	1,384
Bank charges	158
Travelling and subsistence	3,082
Depreciation	3,949
	<u>916,191</u>

4a. £114,633 was spent on fundraising activities in the period. This is the amount mainly made up of commission paid to self-employed fund raisers who went out and physically approached the donors across the country, spreading the charity's aims and objectives and motivating to contribute toward good causes.

4b. £752,586 was spent on charitable activities and project funding in the period such as providing more than 700 hand water pumps in the deprived areas of Pakistan, providing more than 100 sewing machines to deserving women, providing for education and subsistence to more than 200 orphans, providing eye sight care, treatment and medicines to hundreds of poor people, providing more than 80 wheelchairs, building 11 community mosques in different villages to enhance their spiritual and social activities, Eid ul Adha project (Eid of sacrifice) meant providing sacrificed meat to hundreds of families, providing Eid gifts (clothes, food parcels, shoes and toys) to hundreds of poor people, providing a decent level of schooling to 100 children through our school project called "Fatima tul-Zahra School Project"

5. GOVERNANCE COSTS

	31.12.20
	£
Accountancy and legal fees	<u>1,350</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees and/or management committee members received any remuneration and benefits for the year ended 31 December 2020.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 December 2020.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

7. FIXED ASSETS

COST/NBV		Equipment F/Fixtures £	Total £
At 1 January 2020		4,022	4,022
Additions:		12,781	119,692
Disposals		-	-
At 31 December 2020		16,803	1,836,576
DEPRECIATION			
At 1 January 2020		1,006	0
Charge for year		3,949	0
Eliminated on disposal			
At 31 December 2020		4,955	0
NET BOOK VALUE			
At 31 December 2020		11,848	11,848
At 1 January 2020		3,016	3,016

HELP FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £
Sundry debtors and prepaid charges	<u>2,000</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £
PAYE and NIC, wages	12,014
Other creditors	2,550
Loans	-
	<u>14,564</u>

10. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<i>Unrestricted funds</i>			
General and designated funds	10,923	<u>630</u>	<u>11,552</u>
TOTAL FUNDS	<u>10,923</u>	<u>630</u>	<u>11,552</u>

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

	Incoming Resources £	Resources expended £	Movement in funds £
<i>Unrestricted funds</i>			
General and designated funds	<u>918,171</u>	<u>917,541</u>	<u>630</u>
TOTAL FUNDS	<u>918,171</u>	<u>917,541</u>	<u>630</u>