

Ihsan Global Relief

Charity No. 1147907

Trustees' Report and Unaudited Accounts

30 June 2019

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The Trustees present their report with the unaudited financial statements of the charity for the year ended 30 June 2019.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1147907

Principal Office

200 Villiers Road
London
NW2 5PU

Trustees

The following Trustees served during the year:

M. Ahmad

M.F. Aleem

M. Badjie (Resigned 13 December 2018)

S.A.A. Bukhari (Resigned 13 December 2018)

N.A. Raza

K. Shah

Key Management Personnel

Chief Executive

Zafar Iqbal

Accountants

Adam Accounts Limited

Stanmore BIC

Stanmore Place

Howard Road

Stanmore

HA7 1GB

Bankers

Santander

Bridle Road

Bootle

Merseyside

L30 4GB

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is as follows:

1. The relief of poverty and sickness anywhere in the world and in particular those affected by natural causes, wars, conflicts; foreign and domestic by the provision of financial or other assistance including medicines, hospitals, shelter, food, clothing, sanitation and clean drinking water.
2. Advancing the education of those in need and orphans anywhere in the world by the provision of training centres, workshops and education centres.
3. The relief of poverty, sickness and distress in world.

The main activities undertaken in relation to those purposes is achieved through close relationships with a number of overseas aid relief charities whose primary purposes are to alleviate the distress and poverty of families in disturbed areas. The charity monitors the use of such funds by obtaining regular reports from the charities to whom grants are made.

The main activities undertaken to further the charity's purposes for the public benefit and include confirmation that the trustees have given due consideration to the Charity Commission's guidance on the public benefit requirement when reviewing the aims and objectives of the charity and when planning future activities. In order to achieve the objectives including public benefit requirements, the charity has continued work on providing counselling, advice, education and local community activities.

Ramadan

Ramadan is a time when the charity receives a substantial amount of donations. We raised more funds than we normally would. In the past most of our funds would come in during Ramadan however over the last year we have moved away from that and now funds are coming through constantly through standing orders. We were also able to feed hundreds of people in Gambia by distributing food parcels to the very impoverished. People in the outlying areas of Gambia are in great need so we were able to deliver food to them.

Qurbani

The seasonal campaign was executed in Sri Lanka as we managed to raise funds for at least 7 cows to be slaughtered. The focus was only Sri Lanka this year, which meant that people were limited for choice. Price fluctuations in Qurbani prices is making this project much more difficult to implement. This is a project which we will review for next year.

Gambia

We have embarked on building a Mosque in Basori, Gambia that will cater for around 500 men and women. The total cost agreed is £35,000. Land has been donated for the Mosque to be built. The building process has started however difficulties with the main contractors remains a big issue which will mean this project will be delayed.

Quran Classes at the Masjid

Classes at the Masjid were shut down due to a lack of students. In addition, recruiting teachers and volunteers remains a huge challenge as well as difficulties with the Management of the Mosque.

The aim is to keep raising funds, so we are in a position to buy our own building within the next 3 to 5 years. If we are able to buy our own building then it is anticipated that we will be able to bring in further projects to benefit the local community such as advice and support surgeries to help people going through marriage difficulties and also offer mentoring to young people who may be disillusioned with society and are turning to crime and drugs. This strategy of establishing our own centre will be reviewed in the next year.

FINANCIAL REVIEW

The charity continues to implement its 100% donations policy where all donations are executed according to the donors wish without any admin costs being deducted. This policy is working extremely well. Most of the funds raised this year are unrestricted. We will continue to strive to raise more funds for Admin/General as it will mean the funds will be unrestricted and the Trustees can use them to develop the infrastructure of the charity. Currently all expenses are met through the admin fund.

Donations received for specific projects are posted to the restricted funds and the charity applies the resources in accordance with the rules relating to that specific funds. We have enough reserves currently to meet the costs of the charity for one year.

The Charity has topped up its investment in a Halal investment fund this year. The fund has performed extremely well, and we do hope to continue to grow this fund in future. The Charity will continue to explore other investment opportunities in order to grow our funds.

PLANS FOR FUTURE PERIODS

It is vital to continue raising funds for long-term development projects, as only then will we be able to make a lasting change in the lives of people who have been made destitute due to natural disasters or conflicts. The charity will focus on raising awareness by working with grass roots. We have noticed that it has become more difficult to raise funds in a worsening economic climate. Nevertheless, the charity is reviewing its fundraising strategies to meet future challenges.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The governance of Ihsan Global relief is the responsibility of the board of trustees and is currently made up of 4 trustees. Two Trustees resigned within this year due to their own personal commitments. However, they have promised to continue to volunteer for the charity and always support both financially and with their time when necessary.

The board directs and controls the organisation through the process of governance. It plans future missions and priorities, monitors the present performance and measures progress. The board is primarily responsible for strategic planning and review of the charity's results achieved by management.

Additional trustees may be appointed at the discretion of the trustees in accordance with the trust deed.

Potential trustees will be asked to attend trustee meetings as observers and given more details of the charity's aims and objectives. If all trustees agree, the new candidate will be proposed as a new trustee at the subsequent trustees meeting. This process allows due consideration of a person's eligibility, personal competence, specialist knowledge and skills.

The charity has a policy in place for the induction and training of trustees, should any new trustees be appointed.

The appointment of a chief executive is continuing to have a positive impact on the charity in terms of the funds raised. We will continue to review the staffing needs of the organisation as the charity grows.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Signed on behalf of the charity's trustees

A handwritten signature in black ink, appearing to read 'K. Shah', with a horizontal line underneath the name.

K. Shah
Trustee
21 June 2020

Independent Examiner's Report to the trustees of Ihsan Global Relief

I report to the trustees on my examination of the accounts of Ihsan Global Relief for the year ended 30 June 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Adam Badi
Chartered Institute of Management Accountants
Adam Accounts Limited
Stanmore BIC
Stanmore Place
Howard Road
Stanmore
HA7 1GB
21 June 2020

Ihsan Global Relief
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 June 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Income and endowments from:					
Donations and legacies	3	83,294	5,790	89,084	156,983
Investments	4	478	-	478	267
Total		83,772	5,790	89,562	157,250
Expenditure on:					
Charitable activities	5	23,578	53,756	77,334	31,927
Other	7	51,914	-	51,914	90,064
Total		75,492	53,756	129,248	121,991
Net gains/(losses) on investments		24,312	-	24,312	(5,454)
Net (expenditure)/income	8	32,592	(47,966)	(15,374)	29,805
Transfers between funds		2,267	(2,267)	-	-
Net (expenditure)/income before other gains/(losses)		34,859	(50,233)	(15,374)	29,805
Other gains and losses:					
Net movement in funds		34,859	(50,233)	(15,374)	29,805
Reconciliation of funds:					
Total funds brought forward		264,997	54,100	319,097	289,292
Total funds carried forward		299,856	3,867	303,723	319,097

Ihsan Global Relief

BALANCE SHEET

at 30 June 2019

Charity No. 1147907

		2019 £	2018 £
Fixed assets			
Tangible assets	10	650	866
		<u>650</u>	<u>866</u>
Current assets			
Investments	11	214,312	150,000
Cash at bank and in hand		89,061	168,431
		<u>303,373</u>	<u>318,431</u>
Creditors: Amount falling due within one year	12	(300)	(200)
Net current assets		<u>303,073</u>	<u>318,231</u>
Total assets less current liabilities		<u>303,723</u>	<u>319,097</u>
Net assets excluding pension asset or liability		<u>303,723</u>	<u>319,097</u>
Total net assets		<u><u>303,723</u></u>	<u><u>319,097</u></u>
The funds of the charity			
Restricted funds	13		
Restricted income funds		3,867	54,100
		<u>3,867</u>	<u>54,100</u>
Unrestricted funds	13		
General funds		275,544	264,997
		<u>275,544</u>	<u>264,997</u>
Reserves	13		
Revaluation reserve		24,312	-
		<u>24,312</u>	<u>-</u>
Total funds		<u><u>303,723</u></u>	<u><u>319,097</u></u>

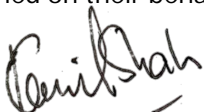
Approved by the trustees on 21 June 2020

And signed on their behalf by:

K. Shah

Trustee

21 June 2020



Ihsan Global Relief
STATEMENT OF CASH FLOWS
for the year ended 30 June 2019

	2019 £	2018 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(15,374)	29,805
Adjustments for:		
Depreciation of property, plant and equipment	216	288
Dividends, interest and rents from investments	(478)	(267)
Increase in trade and other payables	100	100
Net cash (used in)/provided by operating activities	<u>(15,536)</u>	<u>29,926</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	478	267
Net cash from investing activities	<u>478</u>	<u>267</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(15,058)	30,193
Cash and cash equivalents at the beginning of the year	318,431	288,238
Cash and cash equivalents at the end of the year	<u>303,373</u>	<u>318,431</u>
Components of cash and cash equivalents		
Cash and bank balances	303,373	318,431
	<u>303,373</u>	<u>318,431</u>

for the year ended 30 June 2019

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and machinery	25% Reducing balance
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Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Income and endowments from:			
Donations and legacies	137,592	19,391	156,983
Investments	267	-	267
Total	137,859	19,391	157,250
Expenditure on:			
Charitable activities	12,836	19,091	31,927
Other	90,064	-	90,064
Total	102,900	19,091	121,991
Net gains on investments	(5,454)	-	(5,454)
Net income	29,505	300	29,805
Net income before other gains/(losses)	29,505	300	29,805
Other gains and losses:			
Net movement in funds	29,505	300	29,805
Reconciliation of funds:			
Total funds brought forward	235,492	53,800	289,292
Total funds carried forward	264,997	54,100	319,097

3 Income from donations and legacies

Unrestricted £	Restricted £	Total 2019 £	Total 2018 £
83,294	5,790	89,084	156,983
83,294	5,790	89,084	156,983

4 Income from investments

Unrestricted	Total 2019	Total 2018
£	£	£
478	478	267
<u>478</u>	<u>478</u>	<u>267</u>

5 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2019	Total 2018
	£	£	£	£
<i>Expenditure on charitable activities</i>				
	9,056	-	9,056	-
Grants made	14,522	53,756	68,278	31,927
<i>Governance costs</i>				
	<u>23,578</u>	<u>53,756</u>	<u>77,334</u>	<u>31,927</u>

6 Analysis of grants

Activity or programme	Grants to Institutions	Total 2019	Total 2018
	£	£	£
Qur'an Teaching	-	-	12,520
Zakat	41,646	41,646	12,874
Qurbani	2,538	2,538	2,907
Other	24,094	24,094	3,626
	<u>68,278</u>	<u>68,278</u>	<u>31,927</u>

Activity or programme	Grant funding of activities	Total 2019	Total 2018
	£	£	£
Qur'an Teaching	-	-	12,520
Zakat	41,646	41,646	12,874
Qurbani	2,538	2,538	2,907
Other	24,094	24,094	3,626
	<u>68,278</u>	<u>68,278</u>	<u>31,927</u>

7 Other expenditure

	Unrestricted	Total 2019	Total 2018
	£	£	£
Employee costs	47,989	47,989	70,889
Motor and travel costs	2,245	2,245	5,433
Premises costs	-	-	9,600
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	216	216	288
General administrative costs	1,364	1,364	3,754
Legal and professional costs	100	100	100
	<u>51,914</u>	<u>51,914</u>	<u>90,064</u>

8 Net (expenditure)/income before transfers

	2019	2018
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	216	288
Independent Examiner's fee	100	100

9 Staff costs

Salaries and wages	44,284	68,284
Social security costs	2,375	2,605
	<u>46,659</u>	<u>70,889</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2019 Number	2018 Number
Management	1	1
Administration	3	3
	<u>4</u>	<u>4</u>

10 Tangible fixed assets

	Plant and machinery	Total
	£	£
Cost or revaluation		
At 1 July 2018	2,218	2,218
At 30 June 2019	<u>2,218</u>	<u>2,218</u>
Depreciation and impairment		
At 1 July 2018	1,352	1,352
Depreciation charge for the year	216	216
At 30 June 2019	<u>1,568</u>	<u>1,568</u>
Net book values		
At 30 June 2019	<u>650</u>	<u>650</u>
At 30 June 2018	<u>866</u>	<u>866</u>

11 Current asset investments

	2019	2018
	£	£
Listed investments	214,312	150,000
	<u>214,312</u>	<u>150,000</u>
Market value of listed investments	<u>214,312</u>	<u>150,000</u>

12 Creditors:
amounts falling due within one year

	2019	2018
	£	£
Accruals and deferred income	300	200
	<u>300</u>	<u>200</u>

13 Movement in funds

	At 1 July 2018	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 30 June 2019 £
Restricted funds:					
Restricted income funds:					
Zakat Reserve	42,447	3,045	(41,646)	-	3,846
Sadaqa Reserve	8,378	100	(8,478)	-	-
Qurbani Reserve	2,510	2,295	(2,538)	(2,267)	-
Prison Reserve	21	-	-	-	21
Fidya Reserve	694	265	(959)	-	-
Sundry other funds	50	85	(135)	-	-
<i>Total</i>	<u>54,100</u>	<u>5,790</u>	<u>(53,756)</u>	<u>(2,267)</u>	<u>3,867</u>
Unrestricted funds:					
General funds	264,997	83,772	(75,492)	2,267	275,544
Revaluation Reserves:					
Revaluation fund	-	24,312			24,312
<i>Total revaluation reserves</i>	<u>-</u>	<u>24,312</u>			<u>24,312</u>
Total funds	<u>319,097</u>	<u>113,874</u>	<u>(129,248)</u>	<u>-</u>	<u>303,723</u>

Purposes and restrictions in relation to the funds:

Revaluation reserves Represent the amount by which investments exceed their historical cost.

Restricted funds:

Zakat Reserve

Sadaqa Reserve

Qurbani Reserve

Prison Reserve

Fidya Reserve

Sundry other funds

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	650	650
Net current assets	303,073	303,073
	<u>303,723</u>	<u>303,723</u>

Ihsan Global Relief
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 June 2019

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Income and endowments from:				
Donations and legacies	83,294	5,790	89,084	156,983
	<u>83,294</u>	<u>5,790</u>	<u>89,084</u>	<u>156,983</u>
Investments	478	-	478	267
	<u>478</u>	<u>-</u>	<u>478</u>	<u>267</u>
Total income and endowments	83,772	5,790	89,562	157,250
Expenditure on:				
Charitable activities				
	9,056	-	9,056	-
Grants made	14,522	53,756	68,278	31,927
	<u>23,578</u>	<u>53,756</u>	<u>77,334</u>	<u>31,927</u>
Total of expenditure on charitable activities	23,578	53,756	77,334	31,927
Employee costs				
Salaries/wages	44,284	-	44,284	68,284
Employer's NIC	2,375	-	2,375	2,605
Staff training	1,330	-	1,330	-
	<u>47,989</u>	<u>-</u>	<u>47,989</u>	<u>70,889</u>
Motor and travel costs				
Travel and subsistence	2,245	-	2,245	5,433
	<u>2,245</u>	<u>-</u>	<u>2,245</u>	<u>5,433</u>
Rent	-	-	-	9,600
	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,600</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Plant and machinery	-	-	-	288
Depreciation of	216	-	216	-
Bank charges	37	-	37	535
General insurances	-	-	-	286
Software, IT support and related costs	523	-	523	1,197
Stationery and printing	50	-	50	170
Subscriptions	-	-	-	330
Sundry expenses	-	-	-	492
Telephone, fax and broadband	754	-	754	744
	<u>1,580</u>	<u>-</u>	<u>1,580</u>	<u>4,042</u>
Legal and professional costs				
Audit/Independent examination fees	100	-	100	100

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

	100	-	100	100
Total of expenditure of other costs	51,914	-	51,914	90,064
Total expenditure	75,492	53,756	129,248	121,991
Net gains on investments	24,312	-	24,312	(5,454)
Net (expenditure)/income	32,592	(47,966)	(15,374)	29,805
Transfers between funds	2,267	(2,267)	-	-
Net (expenditure)/income before other gains/(losses)	34,859	(50,233)	(15,374)	29,805
Other Gains	-	-	-	-
Net movement in funds	34,859	(50,233)	(15,374)	29,805