

Registered Charity Number: 294263  
Company number: 02010007

**FEED THE POOR**  
**(Company Limited by Guarantee)**

**Report and Financial Statements**  
**For The Year Ended 31 March 2021**

**FEED THE POOR**  
**FOR THE YEAR ENDED 31 MARCH 2021**  
**CONTENTS OF THE ACCOUNTS**

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	<b>Page</b>
Company Information	1
Report of the Trustees	2 — 9
Independent Examiners' Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 — 18

**FEED THE POOR  
FOR THE YEAR ENDED 31 MARCH 2021  
COMPANY INFORMATION**

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**Trustees**

Mr Riaz Mohammed

Saraya Hussain

Aminah Molloy (*Resigned on 02-09-2020*)

Atif Naseem (*Resigned on 31-01-2021*)

**Company number**

02010007

**Company Secretary**

Habib Mohammed

**Registered charity number**

294263

**Principal and registered office**

354-356 Stratford Road

Sparkhill

Birmingham,

B11 4AA,

**Accountants**

Manor Hill Accountants

619A Bordesley Green

Birmingham

West Midlands

B9 5XZ

**Bankers**

Al Rayan Bank

394 Coventry Rd,

Birmingham,

B10 0UF

Barclays

1 Churchill Palace,

London,

E14 5HP

**Solicitors**

Silks Solicitors

27 Birmingham Street

Oldbury Birmingham

69 4D

# **FEED THE POOR FOR THE YEAR ENDED 31 MARCH 2021**

## **TRUSTEES' REPORT**

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The trustees are pleased to present their annual report together with financial statements of the charity for the year ended to 31 March 2021. Which are also prepared to meet the requirements for a directors' report and accounts for companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association and 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)

### **Structure, Governance and Management**

The Directors of the Charitable Company are its Trustees for the purposes of charity law. The Trustees and Officers serving during the year and since the year end were as follows

Mr Riaz Mohammed

Saraya Hussain

Aminah Molloy (*Resigned on 02-09-2020*)

Atif Naseem (*Resigned on 31-01-2021*)

Company Secretary – Habib Mohammed

The Senior Management Team takes day to day responsibility for operational management of the Charity. During the year the Senior Management Team comprised the following key individuals

MR XAVIER RANGEL – CEO

MR HABIB MOHAMMED – OPERATIONS MANAGER.

### **Constitution**

FEED THE POOR is a company limited by guarantee, governed by its articles of association incorporated 14 APRIL 1986, as amended by special resolution dated 2 November 2004.

### **Appointment of trustees**

The Board of Trustees consists of local people that collectively have the skills, expertise and experience to ensure that the Charity is managed effectively.

Where a vacancy arises a new trustee is appointed only by the passing of a resolution of the Board of Trustees.

### **Organization**

The Board of Trustees administers the Group. A General Meeting is held every calendar year as an Annual General Meeting - All General Meetings, other than Annual General Meetings, shall be called Extraordinary General Meetings.

The Board may call whenever they think fit to convene an Extraordinary Meeting.

**FEED THE POOR  
FOR THE YEAR ENDED 31 MARCH 2021**

**TRUSTEES' REPORT (CONTINUED)**

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The Board of Trustees includes a range of individuals with the appropriate knowledge and experience, external advisors may be engaged, be they paid or voluntary, where the Board deem it necessary to support them in their role.

A CEO and Operations manager are appointed by the Trustees to manage the day-to-day operations of the Charity.

**Mission and strategic objectives**

The objectives for which the Feed the Poor is established are the relief of poverty and sickness and the advancement of education in any part of the world.

**Risk Management**

The trustees assess the risks the charity faces on an on-going basis and manage them throughout the year. Policies and procedures have been put in place to ensure that risks are better controlled and managed.

The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In particular, the trustees are aware of the risks associated with providing humanitarian aid in a conflict zone or high risk countries and these are being managed.

We also have due diligence processes in place to monitor volunteers, fundraisers, partners and delivery of aid.

We closely monitor conditions within the beneficiary countries, only delivering funding through the banking system with receipts and accounts issued.

Internally risks are controlled with procedures put in place to control all transactions, handling of cash and cheques, data protection and compliance with the Health & Safety of staff & volunteers, clients and visitors to the shops and offices.

Procedures are periodically reviewed to ensure they meet with the charity needs.

Trustees are kept updated on risks.

**Objectives and activities**

The objectives for which Feed the Poor is established are the relief of poverty and sickness and the advancement of education in any part of the world. In furtherance of these objects but not further or otherwise, Feed the Poor shall have the following powers:

- (A) Achieve charitable objectives without bias and inclination to any one by reason of race, sex or religion.
- (B) Care for refugees who are compelled by the hard conditions of life and oppression to leave their homes and property.

**FEED THE POOR  
FOR THE YEAR ENDED 31 MARCH 2021**

**TRUSTEES' REPORT (CONTINUED)**

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- (C) Organise the supply of food, clothes and medical treatment to refugees, as their conditions require.
- (D) Relieve areas afflicted by catastrophe, i.e., floods, earthquakes and other physical disruptions and to provide them as soon as possible with the necessary needs.
- (E) Contribute to the solution of the social, educational and economic problems of under-developed countries and communities.
- (F) Study food and health problems and try to establish health and rehabilitation institutions.
- (G) Carry on scientific and field studies for the purpose of collecting information and data concerning the health, education and food resources of areas affected by catastrophe.
- (H) Present complete relief schemes to financial institutions and governments for the purpose of handing over supplies and grants donated and to implement health, food and development programmes.
- (I) Strengthen relations between organisations and associations working in the field of relief and catastrophe-inflicted areas and to disseminate worldwide the problems of stricken areas and under-developed communities.
- (J) Establish educational, health and development institutions of a charitable nature in disaster afflicted areas and under-developed and other communities for the purpose of achieving the objects of the Feed the Poor.
- (K) Establish and operate a hospital or hospitals in any part of the world.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

In line with its main objectives, the charity continues to provide many services and activities as summarised below and they are described in greater detail in the separate Reports, Appeals, Website and social media for donors and the public to access any time.

ISRA UK believes its mission “the relief of poverty worldwide” is fundamental in its striving to bring equality and fairness to those most in need. It places great time and effort in contributing to that worldwide goal, in the continued hope that poverty and suffering will one day be eradicated and everyone can live and enjoy their human rights without fear of discrimination.

Our principal aims and objectives are the relief of poverty and sickness anywhere in the world, in particular those affected by natural causes or by wars and conflicts either foreign or domestic by the provision of financial or other assistance including but not limited to, medicines, shelter, furniture, stationary, food, clothing, sanitation and clean drinking water, electronic hardware/software and also the construction of hospitals and medical centres as the trustees in their discretion deem necessary.

**FEED THE POOR  
FOR THE YEAR ENDED 31 MARCH 2021**

**TRUSTEES' REPORT (CONTINUED)**

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To advance the education of those who otherwise would be denied this basic human right through circumstances, including but not limited to orphans, anywhere in the world by the provision of financial aid and materials including but not limited to books, furniture, stationary, clothing and electronic hardware/software and also through the construction or support of schools, Mosques and training centres as the trustees in their discretion think fit.

By focusing on these areas, we achieve our strategic priorities of maintaining stability by continue to fund long-term projects that empower. The trustees maintained their decision to fund such programmes to further the projects with a view to improve the lives of individuals and families to overcome poverty.

We provide public benefit by assisting our donors to meet their moral and religious duties to help those who are less fortunate.

Through our projects we help those who are afflicted with hardship and to better their lives in difficult circumstances both in the UK and abroad.

In deciding which projects and other activities that ISRA UK are going to support, the trustees are mindful of the guidance provided by the Charity Commission on public benefit.

The trustees consider activities summarized below provide benefit to people in the UK and overseas.

Strategies

Our strategies for the achievement of these objects are to identify countries or areas where emergency or priority aid is required and then to establish projects that will help meet those needs. We then fundraise for such projects and establish them on the ground through field partners and with the help of volunteers. We assist and monitor project delivery and success throughout the year assessing the level of need to ensure the beneficiary is receiving the Aid which is relevant and impactful and donor funds are being used ethically to maximum effect.

Use of Volunteers

We are continually inspired by the goodwill and assistance of volunteers. Our results are aligned to the input we receive from the public volunteering their free time, life experiences, knowledge of expertise and donations. We are extremely grateful to the numerous individuals and groups who have supported our appeals, participated in events and have donated or fundraised in their spare time to help those in need.

ISRA UK relies on volunteers both home and abroad and actively encourages members of the public to contribute their time and wealth to the furtherance of its objectives through organised events, and other fundraising initiatives.

Where safe to do so, Volunteers are also invited to visit field projects to see how their donations are positively affecting those in need. ISRA UK is continually appraising its volunteer policy, with due diligence and codes of conduct paramount in its thinking.

## FEED THE POOR FOR THE YEAR ENDED 31 MARCH 2021

### TRUSTEES' REPORT (CONTINUED)

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#### **Humanitarian Assistance**

As 2020 progressed and **Covid-19** took a terrible grip, the task in hand was health security for all, especially those forced to flee their homes or even country without access to shelter, food or money, leaving many extremely vulnerable. The charity took early actions to provide semi-permanent shelter, blankets and bedding to refugees exposed to the elements and potential infection, we included Covid Hygiene Kits, Bottled Water, Medical and Medicine supply. In parallel with assisting refugees, the need of poorer communities are addressed as usual.

During this year the charity progressed its projects around the world ensuring the most vulnerable in society were not excluded despite the **Covid-19** epidemic and the extra difficulties it posed to movement. Even today, as the world still struggles to combat the disease, and the poorest nations have little protection to offer their populations, the charity pushes forward with implementation of vitally important short and long-term projects such as **Clean Water Solutions**, in Uganda, Pakistan, Gaza, Yemen. We continue to place Water Tanks which are filled periodically in family homes with potable drinking water, Solar Pumps, Hand Pumps, piped Water Connections and community Spring wells are just some of the long-term Water projects which enable communities to have long term stability, removing the worry of how to find safe clean water on a daily basis.

Deep Borehole Wells in arid Yemen which had run dry and been abandoned are being rescued and refurbished to once again provide access to hundreds of people at time, and for many years to come. In this period 32,670 beneficiaries were given direct access to safe clean water.

**Education for all** is a fundamental right. ISRA UK is determined that where ever children or even adults are denied this provision it will highlight that need and actively pursue investment to deliver education materials, uniforms, teachers and school infrastructure to ensure the next generation are not cheated out of their right to learn.

**Orphan Sponsorship, Vocational Training and Empowerment** are all designed to invest in the future of those most in need and give them a chance.

Our education and orphan projects supported 6,000 underprivileged or Orphaned children directly along with many families benefitting from other empowerment projects, the highlight being 460 families in Yemen empowered to make their life a little easier through education or vocational.

#### **Food & Emergency**

Emergency Relief, Food & Water Supply and various other supports in Yemen, Gaza, Kashmir, Pakistan, Uganda, East Sudan, Lebanon and Somaliland were all delivered in this period, 6,297 families and over 300,000 beneficiaries were assisted.

Winter assistance to refugees was made up of Food Packs, Winter Clothing, Blankets, Fuel and Shelter, delivered to hundreds of families to help them through the added burden of keeping warm and dry.

In Kashmir for example we delivered Emergency Aid to those isolated in high ground. ISRA UK managed to deliver food packs to 250 families, along with warm clothing, shoes, socks, Jumpers, Hats & scarves to 200 children and bedding to 1000 individuals in Neelum Valley.



## FEED THE POOR FOR THE YEAR ENDED 31 MARCH 2021

### TRUSTEES' REPORT (CONTINUED)

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#### Orphan and Welfare Education

Our holistic 121 programmes delivers bespoke to a child's need which allows the guardian to provide things like Education costs or Medical and Food expenses or whatever is essential to the child's welfare, the carer is able to draw upon the assistance given by the monthly sponsorship gifted by generous supporters, it is both empowering and reassuring to the child and their family that a reliable and regular source of help is available long term.

ISRA UK supports orphans from Gaza, Yemen, SWAT and Kashmir, who all benefit from this dedicated monthly assistance.

We have 100's of orphans and underprivileged children from other areas of the world who benefit through the "Orphan fund" set up to serve whole communities in similar ways.

#### Empowerment

##### Olive Tree Planting

In this period 3,800 olive trees were gifted in Gaza supporting farming families and the local economy.

##### Walnut Tree Planting

Our annual 1,000 Walnut Trees were planted in the area of Neelum Valley, in Azad Kashmir.

#### Infrastructure

Mosque Builds for poor communities in Sindh and Uganda

#### UK

As **Covid-19** took hold in the UK, life drastically changed for many within a few months, the charity found itself at the forefront in helping families who suddenly found access to basic needs a challenge, putting many local families at risk. Our community work took on even more significance to people in quarantine to whom we made regular deliveries of food and hygiene materials. We teamed up with local foodbanks and national supermarkets to supply local food banks with bulk produce, and while our **Community Space** couldn't open to the public, we utilised it as a food store and logistics centre. We were able to sign post very vulnerable and homeless people and eventually as restrictions eased, we teamed up with the local Job Centre and other agencies to directly serve, through referral, individual needs to the doorstep.

We utilised our Charity Van delivering across Birmingham, to homes, schools, and Food bank centres, 2277 people registered with us to receive assistance through food packs

#### Financial Review

The trustees have reviewed the reserves of the charity. It will utilise funds as it receives within a year of donation. Reserves are held for long term projects such as Orphan Sponsorship and Education support and emergency & disaster fund.

The trustees are very aware of the need to maintain healthy financial reserves in order to fund future projects.

Careful finance and cost management has enabled the charity to maintain a continuous reserve suitable to its needs.

## FEED THE POOR FOR THE YEAR ENDED 31 MARCH 2021

### TRUSTEES' REPORT (CONTINUED)

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The results of financial statements show a surplus of £122,556 compared to a surplus of £13,678 in previous financial year, Donations are increased from £673,596 to £901,164 FTP benefited from receiving an increased number of donations from smaller donors. Consequently, the trustees are pleased with the performance of fund raising activities.

#### **Future Plans and Objectives**

Within UK the advent of Covid-19 has highlighted many challenges for all communities. Families and vulnerable individuals have been at the forefront of our assistance during this period. But it is clear we must sustain our local support for the foreseeable future and ISRA UK will continue to provide its outreach, food and community services to people who need us the most. We will harness and increase our new found relationships with other organisations to ensure support is available to all for as long as needed.

Abroad investment in people and their future through empowerment programmes will once again at the fore-front of our strategy to get people out of poverty. This to complement our short term projects to keep people healthy and safe through clean water projects, Food distribution and medical assistance.

The Board of Trustees will continue to review the reserve policy on an annual basis to ensure adequate funds are available to meet obligations and ever increasing numbers of emergencies. This policy proved its effectiveness in enabling the Charity to respond swiftly & effectively to such an unprecedented challenge such as the Covid-19 situation.

The Trustees have moved to strengthen higher management with the skills to achieve the above.

Our two charity shops will have to try and recover again from the several Covid-19 restriction closures and multiple months of non-trading, through 2020-2021 focus from our retail team will be to re-establish the shops and appeal to the local public who may have moved onto more on-line activity. The next 12 months we will be testing for the shops viability but as described before in this report that it is a vital lifeline to many in the local community.

#### **Empowerment Projects**

We will continue to actively campaign for support for our proven successes such as “**Olive Tree Planting**” and “**Walnut Tree Planting**” in Palestine & Kashmir, our goal to plant thousands of trees to produce fruit, Wood and Oil and to help the environment , “ **Sewing Classes & Gift of Sewing machines**” and “**Small business schemes**” to empower the widows of Yemen, to “**Community Builds**” to enable groups of people to meet and teach and educate themselves and their children to improve their lives, and **Water Infrastructure projects**”, through projects such as Community Solar Pumps in Pakistan and Yemen and large Spring Wells in Uganda along with “**Ambulance**” provision and service in Pakistan,

**FEED THE POOR  
FOR THE YEAR ENDED 31 MARCH 2021**

**TRUSTEES' REPORT (CONTINUED)**

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**Reference and administrative Details**

England and Wales Charity Number:	294263
Company Number:	02010007
Registered Office:	354-356 Stratford road, Sparkhill, Birmingham, B11 4AA
Our advisors	
Accountants	Manor Hill Accountants 619A Bordesley Green Birmingham West Midlands B9 5XZ
Bankers	Al Rayan Bank 394 Coventry Rd, Birmingham, B10 0UF  Barclays 1 Churchill Palace, London, E14 5HP
Solicitors	Silks Solicitors 27 Birmingham Street Oldbury Birmingham B69 4D

**FEED THE POOR  
FOR THE YEAR ENDED 31 MARCH 2021**

**INDEPENDENT EXAMINER S' REPORT TO THE TRUSTEES OF FEED THE POOR**

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I report on the accounts for the year ended 31 March 2021 set out on pages Eleven to Eighteen.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

In connection with 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 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave 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.



Mazher Saleem FCCA  
Manor Hill Accountants  
619A Bordesley Green  
Birmingham  
West Midlands

**FEED THE POOR  
FOR THE YEAR ENDED 31 MARCH 2021**

B9 5XZ

**STATEMENT OF FINANCIAL ACTIVITIES**

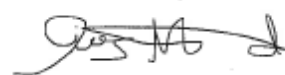
	Notes	Unrestricted Funds	2021 Total	2020 Total
<b>Income</b>				
<b>Donations</b>				
Donations and grants	3	901,164	901,164	673,596
<b>Income from charitable activities</b>				
Other income	3	81,253	81,253	-
<b>Total income</b>		<b>982,417</b>	<b>982,417</b>	<b>673,596</b>
<b>Expenditure</b>				
Expenditure on raising funds	4	14,413	14,413	34,628
Expenditure on charitable activities	4	845,447	845,447	625,290
<b>Total expenditure</b>		<b>859,861</b>	<b>859,861</b>	<b>659,918</b>
<b>Net income before taxation</b>		<b>122,556</b>	<b>122,556</b>	<b>13,678</b>
<b>Taxation (charge)/ credit</b>	6	-	-	-
<b>Net movement in funds</b>		<b>122,556</b>	<b>122,556</b>	<b>13,678</b>
Total funds brought forward		334,641	334,641	320,963
<b>Total funds carried forward at 31 March 2021</b>		<b>457,197</b>	<b>457,197</b>	<b>334,641</b>


**FEED THE POOR  
FOR THE YEAR ENDED 31 MARCH 2021**

**BALANCE SHEET**

	<b>Notes</b>	<b>2021 Total</b>	<b>2020 Total</b>
<b>Fixed assets</b>	<b>7</b>		
Tangible assets		6,036	8,048
		<b>6,036</b>	<b>8,048</b>
<b>Current assets</b>			
Debtors		-	-
Cash at bank and in hand		471,390	340,603
		<b>477,426</b>	<b>348,651</b>
Creditors: Amounts falling due within one year	<b>8</b>	(20,228)	(14,010)
<b>Net current assets</b>		<b>457,197</b>	<b>334,641</b>
<b>Reserves</b>			
Unrestricted funds		457,197	334,641
<b>Total funds</b>		<b>457,197</b>	<b>334,641</b>

The financial statements were approved by the board on 3/12/21 and signed on their behalf by:

  
Riaz Mohammed  
Trustee

  
Saraya Hussain  
Trustee

**Charity registration number: 294263**

# **FEED THE POOR FOR THE YEAR ENDED 31 MARCH 2021**

## **NOTES TO THE FINANCIAL STATEMENTS**

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### **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:

#### **Company information**

The Charity is limited by guarantee, with the liability of members limited to £100 per member. The charity is registered in England and Wales with the Charity Commission. The registered office is 354-356 Stratford Road, Sparkhill, Birmingham, B11 4AA.

If upon winding up or dissolution of the charity there remain any assets, after satisfying all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having objectives similar to the Charity.

#### **1.1. Accounting convention**

The financial statements have been prepared on a going concern basis in accordance with 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 (FRS102) (effective 1 April 2015) ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the UK (FRS 102), the Companies Act 2006 and the Charities Act 2011.

Feed The Poor meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

On the grounds that the charity comes under the definition of small charities the charitable company has taken advantage of certain exemptions conferred by section 1.11 of FRS102 as follows:

Exemption from disclosing the carrying amounts of each category of financial assets and financial liabilities at the reporting date as required by section 11.41 of FRS 102.

Exemption from presenting a charitable company statement of cash flows as a primary statement to the financial statements.

#### **1.2. Going concern**

The Trustees have at the time of approving the financial statements a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. In addition, the Trustees have no intention to wind the company up in the foreseeable future. It is considered that there are currently no material uncertainties which impact on the charity being able to continue in its current form. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3. Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably. Income from grants is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. Where grant income has been received, but the charity has not matched the conditions to become entitled to the income, an income deferral is made.

# **FEED THE POOR**

## **FOR THE YEAR ENDED 31 MARCH 2021**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

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#### **Donated goods and services**

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the value of volunteer time is not recognised in the financial statements.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is recognised in expenditure in the period of receipt.

Income from goods donated for sale in the charity's shops is recognised at the point of sale. As a result of the high volume of low value donated goods received by the charity, the cost of recognising these items at fair value on receipt would outweigh the benefit of recognising them in the accounts.

#### **Investment income**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of interest paid or payable by the Bank.

Rents from letting of charity hall are included when they are receivable by the charity.

#### **1.4. Fund accounting**

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for a particular purpose. Trustees have not classified any funds received as restricted till now.

#### **1.5. Expenditure**

All 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 apportioned on a basis consistent with the use of the resources.

The cost of raising funds includes fundraising event costs, direct campaigns, general information and public relation costs and their associated support costs.

Expenditure on charitable activities relates to grants awarded and associated support costs. Irrecoverable VAT is charged as a cost against the activity for which expenditure was incurred.

#### **Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration, finance, human resources, information systems and governance costs which support the services provided to beneficiaries.

These costs have been allocated between the costs of raising funds and expenditure on charitable activities on the basis set out in note 4.

#### **1.6. Staff costs**

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.



# **FEED THE POOR**

## **FOR THE YEAR ENDED 31 MARCH 2021**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

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#### **1.7. Tangible fixed assets**

Fixed assets are included on a historical cost basis. It is a policy of the trustees that individual items with a cost below £300 are not capitalised. Depreciation is provided at the following rates and bases to write off the cost of tangible fixed assets over their estimated useful lives by annual instalments, with a full year's charge in the acquisition year and no charge in the year of disposal:

Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance
Computer Equipment	25% reducing balance

#### **1.8. Stock**

It is impractical to estimate the fair value of goods donated for sale in the charity's shops due to the high volume of these items and to include it on the balance sheet. The value of these goods to the charity is instead recognised when they are sold in the shops.

#### **1.9. Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital. Bank overdrafts are shown within borrowing in current liabilities.

#### **1.10. Taxation**

Feed The Poor is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the Charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

#### **2. Allocation of support costs**

Support costs are allocated between the various activities of the charity based on an estimate by management of time spent by employees on each activity. Some employees have roles which support more than one activity. The allocation of these costs are considered to be critical to the accounts because they have the ability to materially alter the allocation of costs between expenditure on raising funds and expenditure on charitable activities.

**FEED THE POOR  
FOR THE YEAR ENDED 31 MARCH 2021**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**3. Income**

	<b>Unrestricted Income £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b>Donations and non-performance grant</b>			
Donations Received	901,164	901,164	673,596
Uk Govt Grants	81,253	81,253	-
	<b>982,417</b>	<b>982,417</b>	<b>673,596</b>

**4. Analysis of expenditures**

<b>Expenditure on raising funds:</b>	<b>Direct Costs</b>	<b>Allocated Costs £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Fundraising Charges	5,517	8,897	14,413	30,239
	<b>5,517</b>	<b>8,897</b>	<b>14,413</b>	<b>30,239</b>

**Expenditure on charitable activities:**

Feeding , Health, Education and Development	382,228	62,223	444,452	328,715
Widows and Orphans Support	142,290	23,164	165,454	122,369
Emergency, Water Aid and Natural Disaster	202,566	32,976	235,542	174,206
	<b>727,085</b>	<b>118,363</b>	<b>845,447</b>	<b>625,290</b>
<b>Total expenditure</b>	<b>732,601</b>	<b>127,259</b>	<b>859,861</b>	<b>655,529</b>

**FEED THE POOR**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**4. Support Costs**

Support costs in the current year have been allocated based on an estimate, by management, employment costs are based on time spent by employees contributing to each activity. Support costs have been allocated as follows.

	<b>Employment costs</b>	<b>Premises costs</b>	<b>Administration costs</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations campaign	3,265	2,237	3,395	8,897	28,311
Feeding , Health, education, development	22,836	15,643	23,744	62,223	46,020
Widows and orphans support	8,501	5,823	8,839	23,164	17,132
Emergency, Water Aid and natural disaster	12,102	8,290	12,584	32,976	24,389
	<b>46,704</b>	<b>31,993</b>	<b>48,562</b>	<b>127,259</b>	<b>115,851</b>

**5. Information regarding trustees and employees**

Staff costs comprise

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	199,152	141,276
Social security costs	6,864	5,539
Total employment costs	<b>206,016</b>	<b>146,815</b>

**6. Taxation**

The charitable activities of Feed The Poor are exempt from taxation under Chapter 3 of part 11 of the Corporation Tax Act 2010.

**FEED THE POOR**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**7. Fixed Assets**

	<b>Fixtures and Fittings</b>	<b>Computer Equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
01-Apr-20	18,147	4,400	15,428	37,975
Additions	-	-	-	-
31-Mar-21	18,147	4,400	15,428	37,975
<b>Depreciation</b>				
01-Apr-20	13,254	1,520	15,153	29,927
Charge for the year	1,223	720	69	2,012
31-Mar-21	14,477	2,240	15,222	31,939
<b>Net book values</b>				
<b>31-Mar-21</b>	<b>3,670</b>	<b>2,160</b>	<b>206</b>	<b>6,036</b>
<b>31-Mar-20</b>	<b>4,893</b>	<b>2,880</b>	<b>275</b>	<b>8,048</b>

**8. Creditors – Amounts falling due within one year**

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Other creditors	-	-
Taxes & social security costs	20,228	14,010
	<b>20,228</b>	<b>14,010</b>

**9. Post balance sheet events**

There are no post balance sheet events to report.

**10. Charity results**

No separate Statement of Financial Activities (including Income and Expenditure Account) has been reported for the Charity alone as permitted by section 408 of the Companies Act and Paragraph 397 of Charities SORP (FRS102). The income of the Charity for the year was £982,417 (2020 - £673,596) Expenditure amounted to £859,861 (2020 - £659,918). The net surplus for the year was £122,556 (2020 - £13,678).

**11. Related party transactions**

There was no related party transaction to report in 2021 (2020; NIL)