

Charity number 1156200

One Nation
Trustee's report and financial statements
for the year ended 30 September 2021

**One Nation
Registered charity**

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Charity Information

Trustees	Maqsood Motala Muhammad Luqmaan Vania Nadeem Yunus Seedat	Chairman Treasurer
Management	Mufti Yusuf Akudi Javed Rafiq Molana Sameer Ismail Muhammad Shazad Nazeib Fazlur Rahman	Secretary to trustees appointed 01.06.2021 Operations manager Projects team Accountant Resigned 02.04.2021 Accountant Appointed 27.09.2021
Charity number	1156200	
Registered Office	Head Office 2A Oxford Street Batley West Yorkshire WF17 7PZ	
Accountants	Axiom Accountants Ltd Chartered Certified Accountants & Registered Auditors 42-44 Adelaide Street Bradford BD5 0EA	
Bankers	Al Rayan Bank 94a London Road Leicester Leicestershire LE2 0QS	
Consultants	Mr Jahangir Mohammed Communica Consulting	

Trustees Annual Report
Trustees Report for the year ended 30 September 2021

Structure, Governance and Management

Governing Document

One Nation, is constituted as a charitable trust registered with the Charity Commission on the 14th March 2014 under charity number 1156200. It is governed by a deed of trust adopted on 1st November 2013.

Organisational Structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet together as a body on a regular basis and are responsible for all decisions taken in relation to running and activities of the charity. The trustees continue to be actively involved in the running of projects supported by their staff and a large number of volunteers.

Recruitment and Appointment of Trustees

There are still three trustees. The existing trustees are responsible for the recruitment of new trustees and will appoint additional trustees as required.

Induction and Training of Trustees

The trustees have a process of induction and training of any new and existing trustees in accordance with its trust deed.

Risk Management

Trustees assess risks that the charity faces on an ongoing basis and manage them throughout the year. Policies and Procedures have been put in place to ensure that risks are controlled and managed. Trustees are satisfied that robust systems are in place and 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 conflict zones or high-risk countries are being managed. Stringent due diligence procedures in place to monitor volunteers, fundraisers, partners and delivery of aid. Trustees are updated on all risks.

One nation has also engaged services of an external consultant for advice and guidance, as and when required.

Objectives and Activities

Aim

Our aim is the alleviation of poverty, education for all, and the provision of basic amenities for those in need; in order to create a world where charity and compassion produce justice, self-reliance and human development.

Objectives

The objects of the charity are set out in the charity's trust deed and are summarized as follows:-

The relief of financial hardship of people living in any part of the world who are the victims of natural or other kinds of disaster, trouble, by providing such persons with grants, goods, and other services to support their basic needs of education, food, clothing and shelter.

Strategies

Use of Volunteers

One Nation is actively recruiting volunteers to assist with its work. Trustees are grateful to volunteers and the general public who have supported their appeals and have fundraised in their spare time to help the poor and needy.

One Nation have now in place a comprehensive volunteer policy, with due diligence and codes of conduct.

Activities and Achievements

How our activities deliver public benefit

In line with its objectives, One Nation continues to provide support and services nationally and internationally as summarised below. This is described in greater detail in our Annual Report for donors and the public. We provide public services as we assist donors to meet their moral, religious wishes and obligations to help the poor and suffering in the world. We support those who are afflicted with hardship and poverty to subsist and improve their lives in difficult circumstances.

The trustees consider that these activities, summarized below, provide benefit both to people in this country and overseas.

Relief of Hardship Activities

In this our eighth year, One Nation continues providing support and aid to those suffering hardships, through the following projects:

Yemen

The humanitarian crisis in Yemen continues to deepen. More than 20 million people – about two-thirds of the population – need humanitarian assistance. The country situation, which is primarily driven by conflict and an economic blockade, has been exacerbated by COVID-19, heavy rains and flooding, escalating hostilities, currency collapse, decreased government capacity and access challenges.

One Nations teams are also building and rehousing hundreds of families by building permanent home structures to assist needy families. So far One Nation have built 400 homes.

One Nation has been working inside Yemen since 2016 to deliver monthly food aid, clean water and provide medical support to many hospitals. Your support is making a big difference to thousands of families, widows and orphans.

One Nation are now delivering monthly essential packs consisting of baby milk, clean water, baby bottles, nappies, wipes and sanitary towels. They also receive a food parcel and a medical aid voucher.

Pakistan

One Nation have been working on the ground in Pakistan for a number of years. Our teams are now delivering monthly food packs to needy families. Along with this aid One Nation is now constructing Hand Pumps, Deep Water Wells and Masjids in Pakistan.

Income generating projects

As part of our income generating projects, we distributed Rickshaws and sewing machines in Pakistan to the most needy so they can earn an income to support their families.

Syria

As the displacement continues in Syria, One Nation has continued to deliver food and medical aid to the most needy. We have also built emergency shelters for the displaced as many were found sleeping under trees in open fields. We have continued our educational and women's empowerment projects which continue to provide the tools needed to become self-sufficient in the long term.

Each month One Nation provides Food, Hygiene Kits, Potatoes, Clean Water and Clothing to those most in need. One Nation teams in Syria also look after patients in hospitals and operate the running of 2 schools. One Nations Rehousing projects has also contributed to the building of an entire village in Syria.

Homes donated so far – (Sept 2021):

£1000 2 bedroom homes including bathroom and kitchen - 400

As Salam village –

£1500 3 bedroom homes including bathroom and kitchen – 528

We have sent over 200 containers to those in need around the world. We would like to say thank you to everyone who has come together for those in need and helped make this a success.

Feed daily – Daily Sadqah

We are now delivering daily hot nutritious meals to the vulnerable and most needy every day. Our teams visit a different area of Idlib ensuring we reach as many people as we can.

Humanitarian Aid and Emergencies

Cold days warm hearts 2020/21

One Nation teams delivered bedding, clothing and heaters to over 100,000 beneficiaries in Syria, Gaza, Lebanon, Yemen, Jammu Kashmir, Turkey, Pakistan, Afghanistan, Bosnia and Kosovo

Ramadan 2021

With your help, we were able to provide relief and serve the ummah across the globe to over 500,000 beneficiaries. We also distributed your Sadaqatul Fitr and Zakaat donations and provided Eid gifts to the children.

Over the month of Ramadan One Nation provided aid over Africa, Asia, South America, Europe and the Middle East.

Qurbani 2021

We have delivered Qurbani donations to over 100,000 beneficiaries 3,090 large and 3,377 small qurbanies.

Gifts of Water - Water pumps and wells to date

India	1940
Myanmar	864
Bangladesh	396
Pakistan	394
Indonesia	163
CAR	36
Malawi	15

**One Nation
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India

The One Nation qurbani appeal was a huge success and we received over 2000 orders for large animals. We have also increased our water pump and wells projects in India.

Each month One Nation provides food parcels, clean water and hot meals in India.

Gaza

- We have provided over £300,000 in the form of medical aid.

- One of our biggest achievements in the last year has been in helping the establishment of one of the main surgical hospitals in Idlib Syria called Al Shifaa which is now the best intensive care unit in Northern Idlib. As well as running all the surgical specialities, we recently opened an internal medical department. With your support we have been able provide this hospital with medical equipment and this will help save lives every day.

Emergency - rebuild Gaza

The May 2021 conflict led to the loss of life of 256 people including 66 children and further 2000 injured

During this period of Unrest people spent days in fear. We received heartbreaking messages from people inside Gaza everyday.

One Nations response was quick and vast covering projects such as

- Rebuilding Homes
- Rehousing Displaced Families
- Food Parcels
- Clothing Packs
- Bedding Packs
- Psychological Support

Emergency - Syria

The people of Syria struggle with food, medical assistance and basic hygiene care on a daily basis. One Nation are providing aid to 6.8 million displaced people of Syria. Through the help of your donations millions of Syrian Refugees are able to survive another day.

Donations have been spent to provide:

- Food Parcels
- Water Bottles
- Flour and bread
- Potatoes
- Hygiene Kits
- Clothing
- Bedding

Prosthetic Artificial Limbs in Syria

- One Nation is providing over £200,000 for prosthetic parts

- The clinic provides high quality prosthetic limbs which will help patients live a normal life again. Sadly, many of these patients are children. With your help and your donations, PALS clinic has helped over 200 patients in the last year, bringing them closer to a normal life again.

Syria Hospitals

- We have provided over £300,000 in the form of medical aid.

- One of our biggest achievements in the last year has been in helping the establishment of one of the main surgical hospitals in Idlib Syria called Al Shifaa which is now the best intensive care unit in Northern Idlib. As well as running all the surgical specialities, we recently opened an internal medical department. With your support we have been able provide this hospital with medical equipment and this will help save lives every day.

One Nation School - Idlib Syria

- The One Nation school has now been running for 4 years, It began with 90 orphans. It is now providing a high quality education to nearly 400 students, the majority of whom are orphans and displaced. The school has become a vital part of the community as it has become known for its hospitality and care towards children who have been through a decade of war.

Yemen Emergency

One Nation has assessed the situation in Yemen, with over 11.3 million children being severely malnourished, the need for urgent aid in Yemen has been identified. From October 2020 to September 2021, One Nation has provided;

Your donations to Yemen have helped to provide

- Malnutrition packs
- Water tanks holding fresh clean water
- Food parcels
- Baby milk
- Water bottles
- Nappies and wipes
- Medical aid

New Projects

In 2020-2021 we introduced our Impact Africa Projects and started providing monthly food supplies to poor and needy families across various countries in Africa. We also expanded our work in Africa to the following countries:

- Djibouti
- Gambia
- Kenya
- Madagascar
- Niger
- South Africa
- Uganda
- Zimbabwe
- Central African Republic

In addition to the above we started supporting poor and needy people in South America with food supplies. The countries we introduced were:

- Argentina
- Brazil
- Guyana
- Mexico
- Suriname

Sustainable bike project Malawi

As part of our income generating projects, we distributed cycles with vending carts in Malawi. This will assist them in generating an income to support their families. A big thank you to Riders of Shaam for donating towards this cause.

Rohingya refugees crisis

Since 25th August 2017, more than a million Rohingya refugees from Myanmar have fled to Bangladesh. They live in the world's largest and most densely populated refugee camp, Kutupalong. We deliver monthly food aid, build water pumps, masjids and shelters for the displaced.

Sponsorships

Hafiz

Since 2015, the Hafiz program has successfully provided sponsorships to over 300 displaced and deprived students attending institutes in various camps and rural areas. The emphasis on the rural areas benefits those families, that may not otherwise have access.

One Nation supported 1,029 students in Syria to become Hafiz and 113 students in Bangladesh

Orphans

One Nations Orphan program in Syria is growing year on year. Now covering Asia and Middle East, One Nation are sponsoring orphans in Syria, Gaza, Yemen, Bangladesh and Pakistan.

One Nation is currently supporting:

- 320 Orphans in Syria
- 353 Orphans in Gaza
- 200 Orphans in Yemen
- 4 Orphans in Bangladesh
- 50 Orphans in Pakistan

One Nation village in Syria

The One Nation Village in the north of Idlib has been a valuable and beneficial project for hundreds of families. In the village complex, there are a range of programmes including the *Ali Banat* masjid, The *Salah Al-Din Al-Ayubbi Gym*, 'Project Hope', Emergency shelter tents, a nursery and day care centre, the *Al-Mumtahina Education Institute* and more.

The residential village where the widows and orphans reside consists of two residential blocks consisting of 35 families. The village aims to provide them with the necessary education and training to achieve their dreams and aspirations and look forward to a brighter future.

Future Plans and Objectives

In our eighth Year, we are now working in over 30 countries providing food, shelter, education and self sustainable projects. As well as continuing our efforts in Asia, Middle East and Europe, we are aiming to expand our work in Africa and South America.

Sub-Saharan Africa is the region with the largest number of people living in extreme poverty, with 413 million people living on less than \$1.90 per day. 22.8% of the population of Sub-Saharan Africa is undernourished, the highest prevalence of all regions in the world. We aim to build orphanages and educational centres.

Muslim communities in South America are on the rise with an estimated population of 1.5 million. We aim to provide food aid, education and other long term projects.

We are also purchasing dates from Palestinian farmers in Jericho. This will not only help to provide Palestinian farmers with jobs to support their families, but will also help their economy.

Principal Funding Sources

Our main funding sources are donations from the public. We also collect religious dues from the Muslim community such as Zakat and Sadaqah. We have a policy whereby 100% of the donations received go to the donor specified cause. As a registered charity we are entitled to claim Gift Aid which together with general donations, contributes towards the administration costs of the charity.

Reserves policy

The trustees have reviewed the reserves of the charity. It is the intention of the charity to utilise the funds as it receives within a year of receiving them. Reserves are held for the long term projects such as the new orphans village in Idlib, Syria, villages for the Rohingya refugees, Hafiz and orphans sponsorships, emergencies and other disasters.

At 30 September 2021, a proportion of the reserves were earmarked for on going projects. It should be noted that these projects are being delivered post year end by the charity such as the Orphans, Hafiz, Widows and Orphans Camp, monthly aid distribution in various countries.

Statement of Trustees Responsibilities

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

Select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charities SORP;

Make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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, and the provisions of the trust deed.

They 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.

The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the trustees and signed on its behalf by:



**Maqsood Motala
Chairman**

27th July 2022

Independent auditor's report to the trustees of One Nation

Opinion

We have audited the financial statements of One Nation (the 'charity') for the year ended 30 September 2021 which comprise statement of financial of activities, balance sheet, cash flow and notes to the financial statements, including a summary of 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 30th September 2021, and of its incoming resources and application of resources, 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's 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the 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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 financial statements is inconsistent in any material respect with the trustees' report; 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 page9, the trustees are responsible for the preparation of financial statements which 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's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144[1] of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

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Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

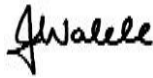
Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Statutory Auditor
J Walele FCCA
Axiom Accountants Ltd
Chartered Certified Accountants
& Registered Auditors
42-44 Adelaide Street
Bradford
West Yorkshire
BD5 0EA



27th July 2022

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Statement of Financial Activities for the year ended 30 September 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming Resources					
Generated funds:					
Donations	2	3,989,466	10,130,304	14,119,770	9,690,306
Total incoming resources		3,989,466	10,130,304	14,119,770	9,690,306
Resources expended					
Costs of generating funds	3	348,983	-	348,983	120,657
Charitable activities	3	564,177	13,743,418	14,307,595	8,730,000
Governance costs	3	69,064	-	69,064	44,039
Other Resources expended	3	301,445	-	301,445	215,774
Total Resources expended		1,283,669	13,743,418	15,027,087	9,110,470
Net incoming resources before other recognised gains and losses		2,705,796	(3,613,114)	(907,318)	579,836
Transfers between funds		(3,140,094)	3,140,094	-	-
Other recognised gains		-	-	-	-
Net movement in funds		(434,298)	(473,020)	(907,318)	579,836
Reconciliation of funds					
Total funds brought forward 30 September 2020		751,722	1,353,591	2,105,313	1,525,477
Total funds carried forward 30 September 2021		317,424	880,571	1,197,995	2,105,313

The Statement of Financial Activities include all gains and losses in the year and therefore no separate statement prepared
The notes form part of these financial statements.

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Balance Sheet as at 30 September 2021

		2021		2020	
Note	£	£	£	£	£
Fixed Assets	9				
Net Assets		2,784		5,891	
		2,784		5,891	
Current Assets					
Debtors	10	9,318		9,474	
Cash at Bank		1,232,480		2,119,881	
		1,241,798		2,129,355	
Current Liabilities					
Creditors and Accruals	11	46,587		29,933	
Net Current Assets		1,195,211		2,099,422	
Net Assets		1,197,995		2,105,313	
Represented By:					
Unrestricted Funds	16	317,424		751,722	
Restricted Funds	16	880,571		1,353,591	
		1,197,995		2,105,313	

These financial statements have been approved the Board of Trustees and signed on 27th July 2022 its behalf:

Maqsood Motala
Chairman



The notes form part of these financial statements.

Cash Flow Statement for the year ended 30 September 2021

a) Statement of cash flows	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash used in operating activities	b	<u>(887,401)</u>	<u>587,347</u>
Cash flows from investing activities:			
Interest received		-	-
Interest paid		-	-
Purchase of equipment and fixtures		-	(4,000)
Proceeds from sale of property, plant and equipment		<u>-</u>	<u>-</u>
Net cash (used in)/provided by investing activities		<u>-</u>	<u>(4,000)</u>
Change in cash and cash equivalents in the reporting period		(887,401)	583,347
Cash and cash equivalents at the beginning of the reporting period		2,119,881	1,536,534
Cash and cash equivalents at the end of the reporting period		<u>1,232,480</u>	<u>2,119,881</u>
b) Reconciliation of net expenditure to net cash flow from operating activities		2021 £	2020 £
Net expenditure for the reporting period (per SOFA)		(907,318)	579,836
Adjustments for:			
Depreciation charge		3,106	3,106
Decrease/(increase) in stocks		-	-
(Increase)/decrease in debtors		156	(2,251)
Increase in creditors		<u>16,655</u>	<u>6,655</u>
		<u>(887,401)</u>	<u>587,347</u>
c) Analysis of cash and cash equivalents		2021 £	2020 £
Cash in hand at bank		<u>1,232,480</u>	<u>2,119,881</u>

Notes to the Financial Statements for the year ended 30 September 2021

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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

The charity constitutes a public benefit entity as defined by FRS 102

b) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is included in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Gift Aid receivable is included in income when there is valid declaration from the donor. Any Gift Aid on donation is considered when received and is added to the general purposes fund.

Donated goods where provided to the charity are included in the financial statements at their fair value unless its fair value cannot be reliably measured, then the cost to the donor or resale value of goods is used.

A value for donated goods has been included in the financial statements from August 2016 onwards. Prior to this the Charity had no policy to value and account for donated goods.

d) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

Support costs include central function and are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. staff time, estimated usage.

e) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided on fixed assets at the following rates:

Fixtures and equipment	20% - straight line
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2 Donations received

			2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Syria	-	2,955,618	2,955,618	3,062,531
Gaza	-	1,830,433	1,830,433	223,870
India	-	355,072	355,072	302,936
Yemen	-	1,870,708	1,870,708	2,033,456
Bangladesh	-	282,184	282,184	159,060
Sudan	-	2,749	2,749	21,068
Myanmar	-	321,449	321,449	88,556
Pakistan	-	249,647	249,647	69,216
Azad Kashmir	-	30,372	30,372	-
Jamu Kashmir	-	17,230	17,230	-
Tanzania	-	30,104	30,104	44,880
Iraq	-	1,087,134	1,087,134	311,338
Malawi	-	69,098	69,098	139,123
Lebanon	-	41,031	41,031	107,771
Zambia	-	209,814	209,814	184,850
Afghanistan	-	95,773	95,773	53,574
Turkey	-	82,651	82,651	40,835
UK	-	24,052	24,052	28,222
Most Needy	3,034,913	-	3,034,913	2,074,670
Gift Aid	579,357	-	579,357	578,435
Grants and furlough	57,337	-	57,337	50,768
Recycling	55,665	-	55,665	27,864
Indonesia	-	21,845	21,845	12,369
Ethiopia	-	21,008	21,008	6,610
Uganda	-	116,456	116,456	-
Central Africa	-	54,525	54,525	-
Bosnia	-	27,242	27,242	100
Sadaqatul Fitr	-	52,683	52,683	-
Fidya	-	45,772	45,772	-
Qurbani	-	211,334	211,334	-
Other countries/projects with less than £20,000 income	195,580	24,320	219,900	68,204
	3,989,466	10,130,304	14,119,770	9,690,306

Syria Donations of £2,955,618, include donated goods valued at £927,198 (2020 : £541,581)

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3 Total Resources expended	Cost of Generating Funds	Charitable activity	Governance	Support costs	Total 2021	Total 2020
	£	£	£	£	£	£
Rent & Rates	-	-	798	39,119	39,917	42,932
Telephone	2,049	-	46	182	2,277	2,228
Computer costs	70,448	-	1,566	6,262	78,276	13,013
PPS	7,597	-	169	675	8,441	2,725
Light & Heat	-	-	67	3,298	3,365	5,637
Repairs & Renewals	-	-	234	11,458	11,692	2,603
Insurance	1,510	-	34	134	1,678	1,650
Salaries	-	-	55,025	220,100	275,125	187,226
Employers NIC	-	-	283	13,861	14,144	6,777
Raising awareness	267,379	-	-	-	267,379	102,964
Audit	-	-	760	-	760	2,500
Bank charges	-	-	-	-	-	38
Legal & Professional	-	-	7,916	-	7,916	950
Bookkeeping	-	-	2,100	-	2,100	1,500
Depreciation	-	-	-	3,106	3,106	3,106
Travelling costs	-	11,512	-	0	11,512	1,725
Motor expenses	-	-	66	3,249	3,315	4,621
Syria	-	3,795,286	-	-	3,795,286	4,212,063
Gaza	-	1,422,696	-	-	1,422,696	266,446
India	-	405,130	-	-	405,130	380,730
Yemen	-	2,251,923	-	-	2,251,923	1,777,429
Bangladesh	-	392,409	-	-	392,409	176,484
Sierra Leone	-	18,550	-	-	18,550	21,973
Sudan	-	33,300	-	-	33,300	33,661
Myanmar	-	175,600	-	-	175,600	396,009
Pakistan	-	367,750	-	-	367,750	108,690
Azad Kashmir	-	93,675	-	-	93,675	-
Jamu Kashmir	-	86,800	-	-	86,800	-
Afghanistan	-	211,388	-	-	211,388	111,012
Somalia	-	17,350	-	-	17,350	7,450
Turkey	-	149,100	-	-	149,100	63,200
Tanzania	-	103,614	-	-	103,614	67,341
Most Needy	-	378,526	-	-	378,526	-
UK	-	24,765	-	-	24,765	35,080
Iraq	-	1,334,082	-	-	1,334,082	232,656
Indonesia	-	78,750	-	-	78,750	51,104
Albania	-	2,294	-	-	2,294	4,600
Mozambique	-	49,218	-	-	49,218	24,775
Malawi	-	92,218	-	-	92,218	141,837
Lebanon	-	350,300	-	-	350,300	300,425
Kenya	-	75,252	-	-	75,252	20,000
Zambia	-	166,803	-	-	166,803	219,245
Ethiopia	-	51,500	-	-	51,500	-
Niger	-	70,350	-	-	70,350	-
Libya	-	47,800	-	-	47,800	24,900
Mauritania	-	63,302	-	-	63,302	-
Gambia	-	74,352	-	-	74,352	-
Central Africa	-	130,002	-	-	130,002	-
Guyana	-	11,000	-	-	11,000	-
Bosnia	-	109,000	-	-	109,000	22,750
Sadaqatul Fitr	-	40,500	-	-	40,500	-
Fidya	-	57,000	-	-	57,000	-
Qurbani	-	725,360	-	-	725,360	-
Kaffarah	-	10,000	-	-	10,000	-
Admin donations	-	116,261	-	-	116,261	-
Gift Aid	-	42,878	-	-	42,878	-
Uganda	-	193,452	-	-	193,452	5,051
Kosovo	-	2,294	-	-	2,294	23,364
Interest Donations	-	15,000	-	-	15,000	-
New Appeals	-	459,253	-	-	459,253	-
	348,983	14,307,595	69,064	301,445	15,027,087	9,110,470

4 Donations

All income raised is by way of donations received during the year.

5 Events

Various events are organised during the year so that fund raising can be facilitated.

6 Net Incoming Resources for the Year	2021 £	2020 £
This is stated after charging:		
Depreciation	3,106	3,106
Audit fee	760	2,500
(Audit fees prior year overprovisions has been credited back £1,740)		

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	2021	2020
	£	£
7 Staff Costs		
Salaries	275,125	187,226
Social Security Costs	14,144	6,777
	<u>289,269</u>	<u>194,003</u>
Raising funds	11	11
Charitable activities	3	2
Governance	1	1
	<u>15</u>	<u>14</u>

During the year there were no employees who received total employee remuneration of greater than £60,000.

8 Trustees' remuneration and expenses

No remuneration directly or indirectly out of the charity was paid or payable to any trustee.

During the year expenses reimbursed to the trustees of the Charity amounted to £0 (2020 £0). These expenses related to travel and were wholly and exclusively incurred whilst the trustee was fulfilling their charitable duties.

		Fixtures & Equipment	Motor Vehicles	Total
		£		
9 Tangible Fixed Assets				
Cost				
At 01 October 2020	b/f	7,336	8,200	15,536
Additions		-	-	-
Disposals		-	-	-
Balance at 30 September 2021	c/f	<u>7,336</u>	<u>8,200</u>	<u>15,536</u>
Depreciation				
At 01 October 2020	b/f	5,485	4,160	9,645
Charge for year		1,466	1,640	3,106
Disposals		-	-	-
Balance at 30 September 2021	c/f	<u>6,952</u>	<u>5,800</u>	<u>12,752</u>
Net Book Value 30 September 2021		<u>384</u>	<u>2,400</u>	<u>2,784</u>
Net Book Value 30 September 2020		<u>1,851</u>	<u>4,040</u>	<u>5,891</u>

	2021	2020
	£	£
10 Debtors		
Prepayments	<u>9,318</u>	<u>9,474</u>

	2021	2020
	£	£
11 Creditors: Amounts falling due within one year		
Creditors and accruals	33,624	29,001
Social Security and other taxes	12,963	932
	<u>46,587</u>	<u>29,933</u>

12 Taxation

One Nation is a registered charity and is exempt under Part I of the Corporation Tax Act 2010 on its income and Section 256 Taxation of Chargeable Gains Act 1992 on its Capital Gains. The Charity is not registered for VAT and the expenditure includes VAT where applicable.

13 Related Party Transactions

None of the Trustees of the Charity have Trusteeships in other Charities. There were no related party transactions during the year (2020 :£Nil)

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14 Grants paid

No grants were paid in the year.

15 Summary of Net Assets by Fund

	Tangible Assets £	Current Assets £	Current Liabilities £	Total £
Restricted Funds:	2,400	878,171	-	880,571
Unrestricted Funds	384	363,627	(46,587)	317,424
	2,784	1,241,798	(46,587)	1,197,995

16 Movement in Funds

	Balance at 30-Sep-20	Incoming Resources	Outgoing Resources	Transfers	Balance at 30 September 2021
Restricted funds:					
Syria	536,675	2,955,618	(3,795,286)	302,993	0
Gaza	19,791	1,830,433	(1,422,696)	-	427,528
Myanmar	-	321,449	(175,600)	-	145,849
India	3,558	355,072	(405,130)	46,500	-
Yemen	572,148	1,870,708	(2,251,923)	-	190,933
Iraq	78,693	1,087,134	(1,334,082)	168,255	-
Zambia	35,720	209,814	(166,803)	-	78,731
Bangladesh	32,241	282,184	(392,409)	77,984	-
Pakistan	-	249,647	(367,750)	118,103	-
Uganda	-	116,456	(193,452)	76,996	-
Other projects	74,765	851,789	(3,238,287)	2,349,263	37,530
Total restricted funds	1,353,591	10,130,304	(13,743,418)	3,140,094	880,571
Unrestricted funds:					
General fund	751,722	3,989,466	(1,283,669)	(3,140,094)	317,424
Total unrestricted funds	751,722	3,989,466	(1,283,669)	(3,140,094)	317,424
Total funds	2,105,313	14,119,770	(15,027,087)	-	1,197,995

Purposes of Restricted Funds

Restricted funds are reserved for a specific purpose for example in a country, a project or Zakat. This is specified by the person at the time of donation. These funds shall be spent in accordance with the persons intention.

Syria

As the displacement continues in Syria, One Nation has continued to deliver food and medical aid. We have also built emergency shelters for the displaced as many were found sleeping under trees in open fields. We have continued our educational and women's empowerment projects which continue to provide the tools needed to become self-sufficient in the long term. Each month One Nation provides Food, Hygiene Kits, Potatoes, Clean Water and Clothing. One Nation teams in Syria also look after patients in hospitals and operate the running of 2 schools.

Gaza

One Nation has continued its relief efforts in Gaza such as the distribution of food parcels and clean water, providing education, supplying food for iftar in Ramadan as well as rebuilding homes and providing medication to those in need. We are working to develop more self-sustainable projects that benefit poor families. Each month One Nation is providing Food, and Clean water as well as daily hot meals. The One Nation team in Gaza is growing and is helping over a thousand of individuals per month.

Our partners operate in all areas of the Gaza strip and we work closely with the local hospitals to provide medical assistance to the most needy.

Myanmar and the Rohingya refugees

One Nation continues to support the refugees with food parcels, shelter projects, deep water pumps, and medical assistance in Bangladesh and Myanmar.

Yemen

One Nation has been working inside Yemen since 2016 and deliver monthly food aid, clean water and provide medical support to many hospitals. One Nations teams are also building rehousing hundreds of families by building permanent home structures to assist needy families. So far One Nation have built of 400 homes. Also now delivering monthly essential packs consisting of baby milk, clean water, baby bottles, nappies, wipes and sanitary towels. They also receive a food parcel and a medical aid voucher.

India

The One Nation team every month provides food parcels, clean water and hot meals in India. We also have a large presence with regard to qurbani. In the year 2020/21 we received over 2000 orders for large animals. We have also increased our water pump and wells projects in India.

Iraq

We have expanded our projects in Iraq where we are now providing monthly food parcels, and have started up a bakery providing daily fresh bread to those in need.

Zambia

We are building masjids, orphanages and constructing water wells in many areas of Zambia.

Bangladesh

We deliver monthly food aid, build water pumps, masjids and shelters for the displaced. Since Aug. 25, 2017, more than a million Rohingya refugees from Myanmar have fled to Bangladesh. They live in the world's largest and most densely populated refugee camp, Kutupalong.

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Pakistan

One Nation have been working on the ground in Pakistan for a number of years. Our teams are now delivering monthly food packs to needy families. Along with this aid One Nation is now constructing Hand Pumps, Deep Water Wells and Masjids in Pakistan. As part of our income generating projects, we distributed Rickshaws and sewing machines in Pakistan to the most needy so they can earn an income to support their families.

Malawi

As part of our income generating projects, we distributed cycles with vending carts in Malawi. This will assist them in generating an income to support their families. A big thank you to Riders of Shaam for donating towards this cause

Other Projects

Africa - new region

In 2020-2021 we introduced our Impact Africa Projects and started providing monthly food supplies to poor and needy families across various countries in Africa. Currently we offer our services to countries that are accessible such as Djibouti, Gambia, Kenya, Madagascar, Niger, South Africa, Uganda, Zimbabwe and Central African Republic. We expect to grow our services in the future and support those who are in desperate need.

South America - New region

South America is also a new region for the year 2020/21 and as an initial step, we started supporting poor and needy people in South America with food supplies. The countries we introduced were Argentina, Brazil, Guyana, Mexico and Suriname. We also expect the network to grow in the future.

The support provided has been to the most needy families affected by poverty and deprivation, fleeing conflict and violence and areas affected by natural disasters.