

REGISTERED COMPANY NUMBER: 07797095 (England and Wales)
REGISTERED CHARITY NUMBER: 1144812

Report of the Trustees and
Financial Statements
for the Year Ended 31st January 2022
for
Orphans in Need

cbaSadofskys
Statutory Auditors
Princes House
Wright Street
Hull
East Yorkshire
HU2 8HX

Orphans in Need

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for the year ended 31st January 2022**

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Orphans in Need

Report of the Trustees **for the year ended 31st January 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st January 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives, aims and public benefit

The objectives of Orphans in Need are wholly for the public benefit. The principal aims of the charity and objective of the charitable company are:

The relief of poverty and sickness anywhere in the world, and 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, stationery, food, clothing, sanitation and clean drinking water and also the construction of hospitals and medical centres.

To advance the education of persons in need, including orphans, anywhere in the world by the provision of financial aid and materials including but not limited to books, furniture, stationery, clothing and electronic hardware/software and also through the construction of schools, colleges, training centres, orphanages and universities.

The trustees have had regard to the Charity Commission's guidance on public benefit.

Grantmaking

Orphans in Need are always actively seeking out partner organisations that can further their objectives in an efficient and effective manner. As a result, the charity will make grants to other organisations where the trustees feel is deserving and in line with the Orphans in Need policies.

Orphans in Need

Report of the Trustees **for the year ended 31st January 2022**

ACHIEVEMENT AND PERFORMANCE

In 2021, Orphans in Need pushed on with its delivery of its one-to-one orphan sponsorship programme, food parcel distributions to widows, and increased support for the needs of orphans through its Global Orphan Care campaign.

The continued spread of the coronavirus pandemic remained the greatest challenge for the organisation. This affected our work from the UK through all of our countries of operation, although easing of restrictions in the UK came in the latter half of the year, challenges remained in many of our countries of operation.

Orphans in Need USA was established in December 2021 after nearly a year of efforts to facilitate its registration. We hope OIN USA will be a key driver in securing income for the purpose of our objectives for years to come.

Orphans sponsorship

Through our orphan sponsorship programme, we continue to support over 13,000 children across 14 countries. Each of these children continue to receive a fixed monthly stipend contributing towards their education, food, clothing and other necessities. The progress of these children is measured by our partners on the ground, who maintain that each child on the programme have access to education as a minimum.

We strive to ensure that our children stay with extended family, where possible. The support we provide them allows them to send the child to school where in other circumstances they may be forced onto the streets to beg or into manual labour. The success of our orphan sponsorship programme is down to our generous donors, who undertake to provide these children with hope through their regular donations.

Our Global Orphan Care campaign has allowed us to raise extra funds with which we can supplement the care provided to these children when they need extra support.

Global Orphan Care

The Global Orphan Care programme funds have allowed us to support individual requests for the care of orphans and widows, as well supporting other orphan care institutions to maintain and improve their services. This allows us to support thousands more orphans in addition to those on our sponsorship programme.

The extra support ranges from extensive medical care such as for cancer and serious illnesses to the provision of accommodation assistance for institutions who are unable to improve housing conditions because of a lack of funding and guidance. We were also able to use this for emergency aid distribution during the pandemic.

Orphan village and orphanages

Our orphan village in Delhi has progressed over the past years by providing care to 100s of orphans and widows. Our other orphanages in Jammu and Kashmir including, Bait ul Altaf and Bait ul Salaam, are carefully monitored. Regular contact with our partners and visits are carried out to ensure the welfare of our orphans is maintained. Children in our care are given food, clothing, medical support, counselling where needed, and education.

Ramadan and Qurbani

During April 2021, 14,800 food parcels were delivered to our beneficiaries for the month of Ramadan. These months are a crucial time for us during the year as most of our charitable donations come during then.

Governance, administration and monitoring.

Monitoring of our work ensuring delivery in line with our charitable objects is carried out through an extensive paper trail for all projects along with monitoring visits carried out by staff to the areas of need. These trips include an assessment of the quality of delivery to our beneficiaries along with an examination of the financial and administration records. This is now supplemented with partner and beneficiary interviews through video conferencing. In 2021, we were unable to carry out field visits from the UK because of the restrictions posed by the coronavirus pandemic. Monitoring continued to take place through the aforementioned methods.

Orphans in Need is entrusted by donors to deliver to orphans and widows and we maintain strict controls on expenditure, striving to keep associated costs to a minimum. Although we work to keep our administration costs to a minimum, we also value our commitment to ensuring that we are monitoring, assessing and improving our work with beneficiaries and this does require us to invest in thorough due diligence, staff and appropriate policies and procedures.

Orphans in Need has signed up to the Code of Fundraising Practice for the UK, working with the Fundraising Regulator to ensure that our fundraising is respectful, open, honest and accountable to the public.

Orphans in Need

Report of the Trustees **for the year ended 31st January 2022**

FINANCIAL REVIEW

Reserves policy

The trustees regularly review the risks to the charity and are actively monitoring the reserves available to the charity. As there are no significant ongoing commitments and the work continues only when funds are available, the trustees have decided to maintain a minimal reserve amount of £100,000 to cover any contingencies.

The charity currently holds more than this as they have raised funds for projects that have yet to go ahead. See note 6 for more details.

The charity relies fully on voluntary income which was £16m during 2021/22. At the year end the charity had unrestricted funds of £7.4m.

The trustees are satisfied that all the funds received have been applied in a wholly effective manner.

FUTURE PLANS

In 2022, we continue to work as the pandemic seemingly winds down from its catastrophic effects. Many of the countries we work in continue to face challenges of rising cases and lockdowns. There is now the additional challenge of steep global price rises in food, fuel and many other commodities. These provide a greater need within our beneficiaries but also make fundraising more challenging as our UK-based individual donors also feel the effects of the rising cost of living.

We will continue the development of our orphan sponsorship programme, working closely with in-country teams to provide the best possible care for our children. We will arrange workshops with our teams for the provision of training and knowledge sharing, For the Global Orphan Care programme, we will push forward raising funds but also distributing these for needy orphan and widow support causes around the world. In order to further the provision of education for needy orphans and children, we are also looking at plans to begin building schools in key regions, beginning with the Orphans Village in New Delhi, India

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Orphans in Need is incorporated as a company limited by guarantee and is registered as a charity number 1144812.

The trustees, who are also the directors of the company, are responsible for the overall management and control of the company working with other persons on an entirely voluntary basis.

Recruitment and appointment of new trustees

Trustees are appointed in accordance with Orphans In Need constitution. Once appointed, Trustees are given introduction of the charity and information about its objects; Trustees are also given the copy of the constitution and the aims and objective. Role descriptions are issued to each Trustee and full induction is given setting out the obligations of a trustee. All trustees are issued with a copy of the Charity Commission's guide "The Essential Trustee".

The trustees meet every 6 weeks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07797095 (England and Wales)

Registered Charity number

1144812

Registered office

Windsor House
10 Manchester Road
Bradford
West Yorkshire
BD5 0QH

Orphans in Need

Report of the Trustees for the year ended 31st January 2022

Trustees

A Musa Director
I Vania Teacher
Mrs V A Scarll Bookkeeper
S Ali Director
A Mohammad Director

Auditors

cbaSadofskys
Statutory Auditors
Princes House
Wright Street
Hull
East Yorkshire
HU2 8HX

Bankers

HSBC
Market Place
Dewsbury
West Yorkshire
WF13 1DH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Orphans in Need for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, cbaSadofskys, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 21st October 2022 and signed on its behalf by:

Orphans in Need

Report of the Trustees
for the year ended 31st January 2022

A Musa - Trustee

Report of the Independent Auditors to the Members of Orphans in Need

Opinion

We have audited the financial statements of Orphans in Need (the 'charitable company') for the year ended 31st January 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st January 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
Orphans in Need**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of Orphans in Need

Our responsibilities for the audit of the financial statements

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the charitable sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, UK tax legislation, and data protection, anti-bribery, employment, environmental, health and safety legislation along with industry specific regulations and requirements.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators, and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of
Orphans in Need

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Drant ACA (Senior Statutory Auditor)
for and on behalf of cbaSadofskys
Statutory Auditors
Princes House
Wright Street
Hull
East Yorkshire
HU2 8HX

21st October 2022

Orphans in Need

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the year ended 31st January 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	4,967,565	10,991,009	15,958,574	12,739,809
Charitable activities					
General		33,376	-	33,376	29,235
Investment income	3	10,830	-	10,830	18,938
Other income		18	-	18	-
Total		5,011,789	10,991,009	16,002,798	12,787,982
EXPENDITURE ON					
Raising funds	5	1,727,032	-	1,727,032	1,496,064
Charitable activities					
General	6	1,840,223	10,991,009	12,831,232	8,197,714
Other	9	14,549	-	14,549	173,365
Total		3,581,804	10,991,009	14,572,813	9,867,143
Net gains/(losses) on investments		-	-	-	(15,000)
NET INCOME		1,429,985	-	1,429,985	2,905,839
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		-	-	-	233,515
Net movement in funds		1,429,985	-	1,429,985	3,139,354
RECONCILIATION OF FUNDS					
Total funds brought forward		7,430,700	-	7,430,700	4,291,346
TOTAL FUNDS CARRIED FORWARD		8,860,685	-	8,860,685	7,430,700

The notes form part of these financial statements

Orphans in Need

Balance Sheet
31st January 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Intangible assets	14	31,387	-	31,387	29,792
Tangible assets	15	854,173	-	854,173	868,860
Investment property	16	125,000	-	125,000	125,000
		1,010,560	-	1,010,560	1,023,652
CURRENT ASSETS					
Debtors	17	176,178	-	176,178	171,739
Cash at bank		8,298,510	-	8,298,510	6,364,203
		8,474,688	-	8,474,688	6,535,942
CREDITORS					
Amounts falling due within one year	18	(624,563)	-	(624,563)	(128,894)
		7,850,125	-	7,850,125	6,407,048
NET CURRENT ASSETS					
		8,860,685	-	8,860,685	7,430,700
TOTAL ASSETS LESS CURRENT LIABILITIES					
		8,860,685	-	8,860,685	7,430,700
NET ASSETS					
		8,860,685	-	8,860,685	7,430,700
FUNDS					
Unrestricted funds	20			8,860,685	7,430,700
TOTAL FUNDS					
				8,860,685	7,430,700

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21st October 2022 and were signed on its behalf by:

A Musa - Trustee

Orphans in Need

Cash Flow Statement
for the year ended 31st January 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>1,944,178</u>	<u>3,232,822</u>
Net cash provided by operating activities		<u>1,944,178</u>	<u>3,232,822</u>
Cash flows from investing activities			
Purchase of intangible fixed assets		(11,520)	(29,280)
Purchase of tangible fixed assets		(4,085)	(28,993)
Sale of tangible fixed assets		654	-
Interest received		<u>5,080</u>	<u>13,238</u>
Net cash used in investing activities		<u>(9,871)</u>	<u>(45,035)</u>
Change in cash and cash equivalents in the reporting period			
		<u>1,934,307</u>	<u>3,187,787</u>
Cash and cash equivalents at the beginning of the reporting period			
		<u>6,364,203</u>	<u>3,176,416</u>
Cash and cash equivalents at the end of the reporting period			
		<u>8,298,510</u>	<u>6,364,203</u>

The notes form part of these financial statements

Orphans in Need

Notes to the Cash Flow Statement for the year ended 31st January 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	1,429,985	2,905,839
Adjustments for:		
Depreciation charges	28,061	34,110
Losses on investments	-	15,000
Profit on disposal of fixed assets	(18)	-
Interest received	(5,080)	(13,238)
(Increase)/decrease in debtors	(4,439)	281,946
Increase in creditors	495,669	9,165
Net cash provided by operations	1,944,178	3,232,822

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/2/21 £	Cash flow £	At 31/1/22 £
Net cash			
Cash at bank	6,364,203	1,934,307	8,298,510
	6,364,203	1,934,307	8,298,510
Total	6,364,203	1,934,307	8,298,510

The notes form part of these financial statements

Orphans in Need

Notes to the Financial Statements for the year ended 31st January 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Orphans in Need is a company, limited by guarantee, registered in England and Wales. The company's registered numbers and registered office can be found on the Report of the Trustees on page 3.

The presentation currency of the financial statements is the Pound Sterling (£).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Website costs

Website costs are amortised over 5 years.

Tangible fixed assets

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

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

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

Orphans in Need

Notes to the Financial Statements - continued for the year ended 31st January 2022

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Voluntary income

Voluntary income is received by way of donations and gifts and is included in full when received.

Government Grants

Government grants are recognised using the accruals model. Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate.

Grants in respect of capital expenditure are credited to a deferred income account and are released to profit over the expected useful lives of the assets to which they relate.

A grant that becomes receivable as compensation for expenses or losses already incurred, or for the purpose of giving immediate financial support to the company with no future related costs, is credited to income in the period in which it becomes receivable.

2. DONATIONS AND LEGACIES

	2022 Restricted £	2022 Unrestricted £	2022 Total £	2021 Total £
Donations	8,276,659	3,732,919	12,009,578	9,675,316
Gift Aid	-	1,234,646	1,234,646	1,292,005
Donated Services and Facilities	2,714,350	-	2,714,350	1,772,488
	<u>10,991,009</u>	<u>4,967,565</u>	<u>15,958,574</u>	<u>12,739,809</u>

Restricted income is based on the donors specified cause. A breakdown is provided below.

	2022 £	2021 £
Water	14,790	37,207
Orphans	5,187,119	2,599,281
Places of Worship	935	3,262
Food	2,634,150	1,068,591
Emergency	439,665	1450
Medical Supplies	2,714,350	1,772,488
	<u>10,991,009</u>	<u>5,482,279</u>

Cause details:

Water - Project to provide access to clean water.

Orphans - Sponsorship of orphans helps house orphans throughout the world in order to help ensure that they receive an education, food, healthcare and medical support that children need.

Masjid - Providing support to schoolhouses throughout the world.

Food - Providing monthly food parcels to widows and orphans.

Emergency - Providing emergency aid to conflict areas.

Medical Supplies - Medical supplies donated and supplied by a partner.

Orphans in Need

Notes to the Financial Statements - continued
for the year ended 31st January 2022

3. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	5,750	5,700
Deposit account interest	5,080	13,238
	10,830	18,938
	10,830	18,938

4. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	General	Total
	£	activities
	£	£
Grants	33,376	29,235
	33,376	29,235
	33,376	29,235

5. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Staff costs	394,887	400,333
Postage and stationery	12,083	9,093
Digital exposure	573,239	383,642
Marketing	362,373	438,516
Fund raising expenses	294,563	112,850
Telephone	9,209	8,770
Motor and travel	24,602	18,298
Accommodation	2,096	844
Bank charges	53,980	123,718
	1,727,032	1,496,064
	1,727,032	1,496,064

6. CHARITABLE ACTIVITIES COSTS

	Direct	Grant	Support	Totals
	Costs	funding of	costs (see	£
	£	activities	note 8)	£
	£	(see note	£	£
	£	7)	£	£
General	919,280	11,867,987	43,965	12,831,232
	919,280	11,867,987	43,965	12,831,232
	919,280	11,867,987	43,965	12,831,232

Orphans in Need

Notes to the Financial Statements - continued for the year ended 31st January 2022

7. GRANTS PAYABLE

	2022	2021
	£	£
General	<u>11,867,987</u>	<u>7,574,523</u>

The total donations paid to institutions during the year was as follows:

	2022	2021
	£	£
Orphans in Need - India	4,558,146	1,938,595
Orphans in Need - Jammu & Kashmir	1,400,000	1,315,323
Alsabil Welfare House	1,296,643	1,120,438
Orphans in Need - Pakistan	300,400	226,470
Novo Jibon	320,129	265,347
OIN Nepal	263,240	317,550
OIN USA	156,426	-
African Development Trust	211,283	125,770
Donated Pharmaceuticals	2,714,350	1,772,488
Other grants of less than £150,000 in the period	647,370	492,542
	<u>11,867,987</u>	<u>7,574,523</u>

A full list of individual grants and projects is available from our principal office.

The charity is committed to pay £1.1 million to fund to help build an Orphanage in Kashmir which is due to be sent during the next financial year.

8. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
General	<u>9,604</u>	<u>34,361</u>	<u>43,965</u>

9. OTHER

	2022	2021
	£	£
Loans written off	<u>14,549</u>	<u>173,365</u>

The loan written off relates to the write off of the Cafe Blu loan.

Orphans in Need

Notes to the Financial Statements - continued
for the year ended 31st January 2022

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors' remuneration	5,700	5,100
Depreciation - owned assets	18,136	30,689
Surplus on disposal of fixed assets	(18)	-
Website Costs amortisation	9,925	3,421
	<u>9,925</u>	<u>3,421</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st January 2022 nor for the year ended 31st January 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st January 2022 nor for the year ended 31st January 2021.

12. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	655,088	573,688
Social security costs	52,660	46,051
Pension	11,071	10,634
	<u>718,819</u>	<u>630,373</u>

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

	2022	2021
	29	27
	<u>29</u>	<u>27</u>

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,257,530	5,482,279	12,739,809
Charitable activities			
General	29,235	-	29,235
Investment income	18,938	-	18,938
Total	<u>7,305,703</u>	<u>5,482,279</u>	<u>12,787,982</u>
EXPENDITURE ON			
Raising funds	1,496,064	-	1,496,064

Orphans in Need

**Notes to the Financial Statements - continued
for the year ended 31st January 2022**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Charitable activities			
General	2,715,435	5,482,279	8,197,714
Other	173,365	-	173,365
Total	<u>4,384,864</u>	<u>5,482,279</u>	<u>9,867,143</u>
Net gains/(losses) on investments	(15,000)	-	(15,000)
NET INCOME	2,905,839	-	2,905,839
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	233,515	-	233,515
Net movement in funds	3,139,354	-	3,139,354
RECONCILIATION OF FUNDS			
Total funds brought forward	4,291,346	-	4,291,346
TOTAL FUNDS CARRIED FORWARD	<u><u>7,430,700</u></u>	<u><u>-</u></u>	<u><u>7,430,700</u></u>

14. INTANGIBLE FIXED ASSETS

	Website Costs £
COST	
At 1st February 2021	39,064
Additions	11,520
At 31st January 2022	50,584
AMORTISATION	
At 1st February 2021	9,272
Charge for year	9,925
At 31st January 2022	19,197
NET BOOK VALUE	
At 31st January 2022	31,387
At 31st January 2021	29,792

Orphans in Need

**Notes to the Financial Statements - continued
for the year ended 31st January 2022**

15. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1st February 2021	800,000	103,649	9,778	201,179	1,114,606
Additions	-	-	-	4,085	4,085
Disposals	-	-	-	(654)	(654)
At 31st January 2022	800,000	103,649	9,778	204,610	1,118,037
DEPRECIATION					
At 1st February 2021	-	64,070	7,008	174,668	245,746
Charge for year	-	5,937	693	11,506	18,136
Eliminated on disposal	-	-	-	(18)	(18)
At 31st January 2022	-	70,007	7,701	186,156	263,864
NET BOOK VALUE					
At 31st January 2022	800,000	33,642	2,077	18,454	854,173
At 31st January 2021	800,000	39,579	2,770	26,511	868,860

The Freehold Property was professionally valued by Hayfield Robinson in October 2021. Original cost was £644,091.

16. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1st February 2021 and 31st January 2022	125,000
NET BOOK VALUE	
At 31st January 2022	125,000
At 31st January 2021	125,000

The investment property was professionally valued by Hayfield Robinson in October 2021.

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	52,053	28,202
Prepayments	124,125	143,537
	176,178	171,739

Orphans in Need

Notes to the Financial Statements - continued
for the year ended 31st January 2022

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	138,940	98,035
Social security and other taxes	14,848	13,203
Other creditors	2,897	2,800
Accrued expenses	467,878	14,856
	624,563	128,894

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	30,000	41,250
Between one and five years	43,750	63,750
	73,750	105,000

20. MOVEMENT IN FUNDS

	At 1/2/21	Net movement in funds	At 31/1/22
	£	£	£
Unrestricted funds			
General fund	7,430,700	1,429,985	8,860,685
	7,430,700	1,429,985	8,860,685

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	5,011,789	(3,581,804)	1,429,985
Restricted funds			
Restricted Fund	10,991,009	(10,991,009)	-
	16,002,798	(14,572,813)	1,429,985

Orphans in Need

Notes to the Financial Statements - continued
for the year ended 31st January 2022

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/2/20 £	Net movement in funds £	At 31/1/21 £
Unrestricted funds			
General fund	4,291,346	3,139,354	7,430,700
TOTAL FUNDS	<u>4,291,346</u>	<u>3,139,354</u>	<u>7,430,700</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	7,305,703	(4,384,864)	218,515	3,139,354
Restricted funds				
Restricted Fund	5,482,279	(5,482,279)	-	-
TOTAL FUNDS	<u>12,787,982</u>	<u>(9,867,143)</u>	<u>218,515</u>	<u>3,139,354</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/2/20 £	Net movement in funds £	At 31/1/22 £
Unrestricted funds			
General fund	4,291,346	4,569,339	8,860,685
TOTAL FUNDS	<u>4,291,346</u>	<u>4,569,339</u>	<u>8,860,685</u>

Orphans in Need

Notes to the Financial Statements - continued for the year ended 31st January 2022

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	12,317,492	(7,966,668)	218,515	4,569,339
Restricted funds				
Restricted Fund	16,473,288	(16,473,288)	-	-
TOTAL FUNDS	<u>28,790,780</u>	<u>(24,439,956)</u>	<u>218,515</u>	<u>4,569,339</u>

Restricted funds relate to donations made by individuals to one of the charities specific projects/areas as per note 2. The donations are then spent in full on these projects.

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st January 2022.

Orphans in Need

Detailed Statement of Financial Activities for the year ended 31st January 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,009,578	9,675,316
Gift aid	1,234,646	1,292,005
Donated services and facilities	2,714,350	1,772,488
	15,958,574	12,739,809
Investment income		
Rents received	5,750	5,700
Deposit account interest	5,080	13,238
	10,830	18,938
Charitable activities		
Grants	33,376	29,235
Other income		
Gain on sale of tangible fixed assets	18	-
	16,002,798	12,787,982
EXPENDITURE		
Raising donations and legacies		
Wages	358,503	363,672
Social security	28,689	28,793
Pensions	7,695	7,868
Postage and stationery	12,083	9,093
Digital exposure	573,239	383,642
Marketing	362,373	438,516
Fund raising expenses	294,563	112,850
Telephone	9,209	8,770
Motor and travel	24,602	18,298
Accommodation	2,096	844
Bank charges	53,980	123,718
	1,727,032	1,496,064
Charitable activities		
Wages	204,106	136,019
Social security	14,942	10,024
Pensions	3,376	2,562
Rates and water	39,724	43,354
Light and heat	15,574	14,988
Telephone	10,453	8,770
Postage and stationery	12,082	9,093
Carried forward	300,257	224,810

This page does not form part of the statutory financial statements

Orphans in Need

Detailed Statement of Financial Activities for the year ended 31st January 2022

	2022 £	2021 £
Charitable activities		
Brought forward	300,257	224,810
Sundries	8,122	9,618
Legal and professional fees	47,385	21,289
Fund raising expenses	300,552	120,545
Rent	43,064	45,839
Premises expenses	9,595	15,788
Equipment hire	4,376	4,564
Software costs	104,296	49,732
Programme wages	53,000	37,780
Programme social security	4,875	3,443
Support wages	39,479	36,422
Support social security	4,154	3,790
Training	125	1,261
Grants to institutions	11,867,987	7,574,523
	12,787,267	8,149,404
Other		
Loans written off	14,549	173,365
Support costs		
Management		
Insurance	9,604	8,500
Governance costs		
Auditors' remuneration	5,700	5,100
Accountancy	600	600
Amortisation of intangible fixed assets	9,925	3,421
Depreciation of tangible fixed assets	18,136	30,689
	34,361	39,810
Total resources expended	14,572,813	9,867,143
Net income	1,429,985	2,920,839