



# SABA RELIEF & DEVELOPMENT FOUNDATION LIMITED

Company Limited by Guarantee

Trustees' report and financial statements for the year ended 31st December 2022

A large, stylized, light green Arabic calligraphic element, possibly a letter 'U' or 'W', is positioned on the right side of the image, partially overlapping the text.

**Our vision is to be the  
catalyst for change in  
Yemen**



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## A message from the Chairman

# Peace be unto - all of you

Dear Friends and Supporters,

It is with great honour and profound gratitude that I address you as the Chairman of Saba Relief, a charity committed to providing essential support and relief to the resilient people of Yemen. As we present our annual report for the past year, I am humbled by the unwavering dedication and tireless efforts of our remarkable staff and the immense generosity of our donors.

Yemen continues to face one of the most severe humanitarian crises in the world, with the ongoing conflict exacerbating the suffering of millions. The statistics are staggering, underscoring the urgency and importance of our mission. According to the latest data, more than 24 million Yemenis are in dire need of humanitarian assistance, including 12 million children. Malnutrition and disease outbreaks remain rampant, threatening the lives and futures of countless innocent lives.

Saba Relief is very proud of its accomplishments over the past few years and looks forward to making meaningful contributions to the future. Taking positive actions gives us strength and inspires others to do the same. Due to the generous support of our donors and partners, Saba Relief has been able to provide assistance to several million people. We have saved lives, sponsored orphans, provided essentials such as food and water, but more importantly, we have given hope to individuals and communities.

These achievements would not have been possible without the unwavering commitment and dedication of our exceptional staff and volunteers. Their selflessness, resilience, and tireless efforts have transformed lives and inspired hope in the midst of unimaginable hardship. I extend my deepest appreciation to each and every member of the Saba Relief team, board members, staff and volunteers for their exceptional work, compassion, and determination to make a positive difference.

To our generous donors and supporters, your invaluable contributions have been the driving force behind our achievements. Without your unwavering support, we would not have been able to reach as many lives as we have. Your commitment to the people of Yemen is a testament to the power of compassion and solidarity.

As we reflect on the accomplishments of the past year, we recognise that there is still much work to be done. The challenges faced by the people of Yemen are far from over, and we remain resolute in our commitment to stand with them, provide relief, and work towards a brighter future.

Together, let us continue to inspire hope, empower communities, and rebuild lives. Our collective efforts can and will make a difference.

Thank you for your unwavering support.

With profound gratitude,

Anis Ali

Chairman, Saba Relief



# About Us

## About Us

Saba Relief & Development Foundation is the U.K.'s first registered charity that is exclusively focused on raising funds to support the needy in Yemen. With Yemen being one of the driest, poorest, and least developed countries in the world, we are doing everything we can to make a positive difference. Our sole goal is to alleviate the poverty and suffering faced by populations in Yemen.

The charity was established in 2012 after the realisation that Yemen was heading towards a crisis. Once Saba Relief was established, our representatives travelled to Yemen to witness first-hand the humanitarian catastrophe and began to identify the projects and campaigns we could support and implement.

Yemen, after enduring almost a decade of conflict, has tragically evolved into one of the most severe humanitarian crises worldwide. According to the latest statistics from the United Nations, Yemen's humanitarian crisis ranks among the worst in the world. More than 14 million Yemenis find themselves in desperate need of life-saving assistance. Each of these staggering numbers represents an urgent call for help, as every malnourished child signifies a family struggling to survive. The collapse of basic services and the economy has left the country in a state of near-total devastation. Livelihoods have been shattered, while the importation of vital resources such as food, fuel, and warm clothing has been severely restricted.

The impact on civilians has been particularly devastating, with countless homes damaged or destroyed. As conditions continue to deteriorate, innocent civilians bear the brunt of the violence. When the conflict first erupted, many people were forced to flee with nothing more than the clothes on their backs. Today, they find themselves living in tents, damp and unfurnished buildings, or makeshift self-built shelters. These vulnerable individuals lack adequate access to essential provisions such as food, warm clothing, heating, and electricity.

Recent developments in Yemen have exacerbated an already dire situation, with the country teetering on the brink of famine and millions of people suffering from malnutrition. According to the United Nations (UN) Yemen report for 2022, the humanitarian crisis has reached alarming levels. It is estimated that a child dies every 10 minutes due to malnutrition and preventable diseases, highlighting the urgent need for intervention. The report indicates Yemen is currently experiencing the world's largest humanitarian crisis, with approximately 24 million Yemenis, around 80% of the population, in need of humanitarian assistance.

At Saba Relief, we acknowledge the lack of media coverage that adequately highlights the plight of Yemen and its people. This dearth of attention has significantly impacted our ability to raise funds and gather support. Nevertheless, we remain steadfast in our commitment to alleviating the suffering in Yemen. Our unwavering focus on this crisis serves as one of our guiding principles, driving us to work tirelessly towards a better future for the people of Yemen.

## Legal and Administrative Information

**Charity Name:** Saba Relief & Development Foundation Limited

**Charity Number:** 1150360

**Charity Registration Date:** 07/01/2013

**Company Number:** 07923498

**Company Registration Date:** 25/01/2012

### Address and Registered Office

Unit 3  
29 Henley Street  
Birmingham  
West Midlands  
United Kingdom  
B11 1JB

### Trustees Board

Mr Anis Ali (**Chairman**)

Mr Musaid Musaleh (**Trustee**)

Mr Mohammed Hasham (**Secretary**)

Asma Iftikhar (**Trustee**)

### Website

[www.Sabarelief.org](http://www.Sabarelief.org)

### Bankers

Llyods Bank PLC  
25 Gresham St,  
London  
EC2V 7HN

Unity Trust Bank  
PO Box 7193,  
Planetary Road,  
Willenhall,  
WV1 9DG

### Auditors

Meer & Co Chartered Accountants  
No 1 Cochrane House  
Admirals Way  
Canary Wharf  
London  
E14 9UD

### Website

[www.meer-co.com](http://www.meer-co.com)

### Accountants

Keytax Ltd  
220-222 Warwick Road  
Birmingham  
B11 2NB



# Report

for the Year ended 31st December 2022



## Trustees Report for the year ended 31st December 2022

The trustees are pleased to present their annual directors' report of the charity for the year ended for the year ended 31st December 2022. The report has also been prepared to meet the requirements for Companies Act reporting purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the charities Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102).

# OUR GUIDING PRINCIPLES

## 01 FOCUS

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We recognise that the plight of the Yemeni people is underrepresented in the media, while the challenges and calamities they face are ever-increasing. Saba's management and most of the team are Yemeni and have strong ties to the country, which we believe can be used to highlight the company's plight.



## 02 HUMANITY

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It is our goal to implement projects that provide tangible relief and assistance to those in need. Through Saba's own efforts and those of our partners, we strive to positively impact the lives of as many Yemenis as we can. As of now, our response work is only a moderate attempt, but we are striving to reach the most affected populations in Yemen. We will continue to enhance our regional response efforts in order to reach more vulnerable people throughout Yemen. To increase our reach and increase access to hard-to-reach communities, we are focusing on strengthening our reach and increasing our access



## 03 NEUTRALITY

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In no way does Saba Relief serve the interests of any political or religious group directly or knowingly. We aim to provide assistance to all Yemenis regardless of their religious, political, or geographical affiliation. Regardless of whether an individual is a citizen, a refugee, or does not have a recognized status, our goal is to assist them impartially and without prejudice.



# OBJECTIVE AND ACTIVITIES

As part of Saba's mission, we work to alleviate the suffering of vulnerable people in Yemen, and we strive to positively impact the lives of those who have been severely affected by poverty, as the Yemeni people are not forgotten. To prevent preventable death due to hunger and disease, we envision a caring world in which the venerable and needy people of Yemen are served with care and essential living support. To increase the capacity and capability of Saba Relief, we intend to increase our ability to provide lifesaving aid in the form of food, water, medical health support, clothes, education, and sustainable projects.

The trustees have reviewed the Charity Commission's guidance on public benefit, including PB2: Public benefit: running a charity, when formulating our objectives for the year and planning our activities. We aim to have a significant impact on Yemeni society and improve the lives of those who have been affected by conflict and natural disasters. It is through the implementation of our objectives that we are able to reflect the purpose and goal of the charity, which is to provide tangible relief and assistance to those in need in Yemen. The trustees regularly review and assess our objectives to ensure they remain aligned with our mission and goals.

The trustees are very grateful to the hundreds of volunteers who helped the charity in carrying out fundraising on their behalf and in particular those who give regular support to our charity. Their commitment and selfless contributions have been the backbone of the organization.

Thanks to the volunteers' hard work and dedication, Saba Relief has witnessed a significant increase in donations. Their persuasive communication, personal outreach, and creative fundraising ideas have inspired individuals and businesses to contribute generously to the cause.

The volunteers have actively engaged with the community, spreading awareness about the mission and initiatives of Saba Relief. By organising local events, participating in community fairs, and collaborating with other organisations, they have built strong relationships and expanded the charity's reach



## OUR VISION

To be the catalyst in Yemen and to improve the living conditions of the people. As much as humanly possible, we strive to aid and support as many people as possible. Saba Relief has taken on this responsibility to serve people in Yemen. In the short term we will respond to crises and natural disasters, but in the long run we will eradicate poverty and the hardships of frontier life.



## OUR MISSION

To serve our communities and individuals throughout Yemen in order to improve their living conditions by becoming productive and self-sufficient, which will allow them to flourish.



## OUR VALUES

Having compassion, we believe that every life deserves the opportunity to continue its livelihood life by meeting the essential needs while being protected and well. In Yemen, we are passionate about alleviating hardship and eradicating poverty problems. Through our actions, we are helping to alleviate the hardships of those who are suffering. Due to our excellence in providing supportive aid to our beneficiaries, we are rated as excellent in our actions. To support all life in need, we provide the most essential aid impartially and equally. Transparency and accounting are in good harmony, as we value being open and honest about our work within our organization, as well as exploring challenges we may face and sharing our successes with others.

## Achievements and Performance

As a result of the outreach work of Saba Relief charity, many supportive services have been provided to vulnerable Yemeni citizens. During the year under review, this work continued to expand. As a result of our efforts, we have been able to maintain the appropriate level of financial support to enable us to provide our services in the future.

During the year 2022, Saba Relief continued to make a lasting impact on the lives of those living in Yemen who are vulnerable. We implemented substantive programs in different parts of Yemen's most needy regions. Throughout Yemen, we have continued to implement activities to assist hard-to-reach, disadvantaged, and vulnerable communities. Approximately 80% of the Yemeni population is in urgent need of humanitarian assistance. With the Yemen war well into its tenth year and no end in sight, the Yemeni people have been struggling to survive famine, armed conflict, outbreaks of disease such as cholera, as a result of the crisis, we have been able to reach more than 5.2 million children with thousands of tonnes of life-saving supplies, such as therapeutic food, safe drinking water, and health care supplies.

Each project is carefully designed to benefit the Yemeni people in a manner that is appropriate to their needs, whether it involves providing water, food, medical supplies, clothes, or ongoing care for schools (education) or homes. In the midst of this terrible humanitarian crisis, Saba Relief is proud of the work we are doing in Yemen, enabling people to survive and live with dignity.

The majority of our programmes from the previous year have remained operational and have been further developed. While carefully evaluating the implementation, the team remained attentive to identifying and reaching those most in need. As a primary objective, these programs are designed to help the Yemeni people regain their economic standing and improve their prospects for the future. The majority of our work is focused on Aden and Taiz. This is where millions of internally displaced Yemenis are struggling to survive after fleeing conflict in other parts of the country.

As we have learned, Yemeni people face a variety of challenges. Civil wars continue to destroy many innocent lives. It includes children and youth who have grown up in a world of constant conflict with no hope for a better future.

The conflict in Yemen has resulted in severe food insecurity, with an estimated 20 million Yemenis facing food shortages and malnutrition. This includes 400,000 Yemeni children at risk of death from acute malnutrition. Access to healthcare is greatly limited, as only 50% of health facilities are fully functional. This leaves approximately 20.7 million people without adequate access to healthcare services. The education system in Yemen has been significantly disrupted, with 2.4 million children out of school and 3.7 million at risk of dropping out due to the ongoing crisis.

The conflict has led to the displacement of 4.5 million people within Yemen, increasing the need for shelter, protection, and essential services. Yemen's economy has been severely impacted, resulting in high unemployment rates and widespread poverty. Around 16.2 million people lack access to safe water and sanitation facilities. These facts highlight the urgent need for immediate and sustained humanitarian action to address the multifaceted challenges faced by the Yemeni population and alleviate their suffering.

## Achievements and Performance

The ongoing war in Yemen has led to a rise in severe malnutrition rates, with the UN warning that at least 400,000 Yemeni children under the age of five may face the risk of starvation this year. Furthermore, it is projected that by 2022, nearly 2.3 million children under the age of five will suffer from severe malnutrition in Yemen, further exacerbating the crisis.

Before the outbreak of war conflicts, Yemen was considered to be one of the poorest countries in the world. The extent of destruction, suffering, and disregard for human life has now escalated. For the past seven years, Yemen has been faced with the world's most devastating humanitarian crisis, battling war, famine, and cholera. There are millions of people who are starving, and there is no health care system in place. The deadly combination of starvation and thirst will claim the lives of many more malnourished children.

Our aid is reaching more Yemenis than ever before, so we are expanding our charitable activities. Unfortunately, we do not have enough funds to reach every person in danger. It is imperative that we continue to provide essential life-saving supplies to those who need them the most.



## Achievements and Performance

During the reporting period, Saba Relief has achieved significant milestones and made a tangible impact on the lives of individuals and communities in need in Yemen. The following are some key achievements, supported by evidence, that highlight the charity's successful pursuit of its aims and objectives:

The water programme has improved water access in Yemeni communities. Saba Relief has provided over 11 million liters of clean water, ensuring access to clean water for washing, drinking and sanitation for numerous households. In this way, the local population has been greatly benefited by the reduction of the burden of carrying water over long distances.

The construction of 30 solar water wells by Saba Relief had a profound and transformative effect on the communities they served. A well provides fresh water to approximately 100-120 families, alleviating the burden of water scarcity and eliminating the need to travel long distances to access water.

Through the installation of solar water wells, Saba Relief has provided a sustainable solution to the pressing issue of water scarcity in these regions. Through the use of solar energy, the wells were able to consistently provide water without putting additional strain on finite resources. The sustainable approach met the immediate needs of the communities and also helped ensure a long-term reliable and stable water supply.

The food distribution programme of Saba Relief has played an important role in addressing food insecurity among vulnerable families. There were 11,446 food parcels provided to vulnerable families by Saba Relief during the year 2022. The charity was responsible for providing nutritious meals to those in need. The food parcels were carefully assembled and contained essential items such as rice, wheat, pulses, cooking oil, and other staple foods. Through the comprehensive support provided to these families, they were able to survive for an extended period of time, alleviating their immediate hunger and nutritional needs.

Through these combined efforts, Saba Relief was able to make a significant impact on alleviating hunger and malnutrition in underserved communities. In times of hardship, their dedication to addressing food insecurity ensured that vulnerable families received essential sustenance and support, enhancing their overall well-being and resilience.

Through sponsorship of over 2000 vulnerable children, Saba Relief has demonstrated its dedication to supporting orphans. Through their sponsorship program, the charity provided essential financial assistance of £300.00 annually to ensure that these orphans received the necessary care and resources to ensure their well-being and education. As a consequence of this consistent financial support, these children were able to enhance their lives and gain a better chance at a brighter future.

Saba Relief has been able to make a lasting impact on the lives of thousands of orphans by providing hope and opportunities for a better future to them through their support of orphans.



## Achievements and Performance

Through Saba Relief's healthcare initiative, 524 malnourished children and their families have been supported. The project took a comprehensive approach to address immediate nutritional needs in recognition of the link between malnutrition and overall food insecurity. It was hoped that by providing highly nutritious food packs, the initiative would not only nourish malnourished children, but also create a supportive and stable environment for their families.

In providing these food packs, Saba Relief played an important role in promoting the recovery and well-being of malnourished patients. Through addressing malnutrition, the charity laid the foundation for a healthier and more resilient future for these young people.

In addition to addressing nutritional needs, Saba Relief recognizes the importance of providing disadvantaged communities with access to medical treatments and services. The charity has established partnerships with local healthcare providers in order to further enhance healthcare outcomes. Collaboration ensured that malnourished patients and their families received the medical attention and support they needed to overcome their health challenges.

Saba Relief meticulously selected and slaughtered over 3000 cattle for the Qurbani project, distributing meat to more than 6000 Yemeni families. This initiative was carried out with great care and precision in compliance with Islamic guidelines for slaughter, ensuring that the meat reached the beneficiaries in a halal and respectful manner. During the auspicious occasion of Eid ul Adha, meat was distributed as a gesture of compassion and support, particularly to vulnerable families who often lack access to such resources.

Through this project, Saba Relief demonstrated its commitment to providing essential resources during religious celebrations and commemorations. With the Qurbani distribution, they ensured that families in need were able to enjoy the joys and blessings of Eid ul Adha.

The project had a far greater impact than providing meat; it brought a sense of joy and festive spirit to thousands of beneficiaries. The opportunity to enjoy a special meal during Eid ul Adha was a heartwarming experience that boosted their spirits and enriched their sense of belonging and community.

Saba Relief distributed your Zakat to those most in need during a challenging year. Your Zakat contributions have been used to provide food, money, and emergency assistance to people in need. As they rely solely on humanitarian assistance for survival, these vital donations have sustained them throughout the year.

During Ramadan, Saba Relief conducted extensive food distribution campaigns to assist vulnerable families. The charity provided food supplies to over 2000 families in need as a result of these initiatives. Ramadan food packs were carefully curated, consisting of a range of nutritious items that met the dietary requirements of the beneficiaries during the holy month.

Saba Relief provided these essential food packs to families facing hardship in order to ensure that they were able to observe Ramadan with dignity and comfort. This initiative demonstrated the charity's commitment to serving the community during this sacred time of reflection and giving.

## Achievements and Performance

Including nutritious items in the food packs further demonstrated Saba Relief's commitment to promoting the well-being of its beneficiaries. Providing nourishing food options during Ramadan not only alleviated immediate hunger, but also supported the health and vitality of the beneficiaries.

A significant impact has been made by Saba Relief's winter project on the lives of families facing harsh winter conditions. Their assistance extended to 851 families, encompassing 5,957 individuals, who received vital assistance during the cold weather. During the challenging winter season, the charity provided mattresses and winter clothing to vulnerable families to ensure their comfort and warmth.

Besides addressing immediate needs, the initiative also significantly improved the well-being and resilience of the beneficiaries. Saba Relief helped create a safer and more secure environment for these families by ensuring that they were protected from harsh weather conditions and potential health risks associated with cold temperatures.

There have been countless children whose lives have been transformed by Saba Relief's education programs. With their remarkable education project, the organization was able to provide invaluable support to 658 children by providing them with school supplies. These school supplies served not only as practical means of carrying books and supplies, but also symbolized the promise of a brighter future through education. With Saba Relief's support, these young learners were equipped with the essential tools they needed to pursue their studies with renewed enthusiasm and unwavering commitment.

There has been a significant impact on the lives of 5,957 beneficiaries as a result of the implementation of nine shelter projects. It had a tremendous impact, as it not only provided physical shelter to thousands of beneficiaries, but it also improved their quality of life. It laid the foundation for a more stable and secure future for the families involved, creating a sense of hope and optimism.

## FOOD

**80,127**

Families were fed

## WATER

**56,362**

Families benefited from  
water project

## ZAKAT

**£217,084**

was raised and allocated  
amongst families

Our thematic focus  
areas of work

# WHAT WE DO IN YEMEN

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Throughout the years, we have made a significant impact on Yemeni society, reaching out to a number of cities in need. We implemented numerous projects that served Yemen's most vulnerable people by addressing the root causes of poverty and empowering communities.



## Our thematic focus areas of work

### Campaigns and Project Planning

Our team of passionate individuals assesses the Yemen situation. With the assistance of our team on the ground, we develop innovative ways to assist Yemeni people in need. Yemeni people face many issues on a daily basis, and it is our responsibility to determine where assistance is most needed, as well as what campaigns will be most effective.

### Fundraise

To raise funds for our Yemeni projects, our fundraising team devises ground-breaking methods.

The fundraising activities of a charity include events, general collections, partnerships, project donations, and similar activities. It is with great gratitude that the Board of Trustees acknowledges the gifts and legacies from patrons and supporters that are uninvited.

### Implement

Our team in Yemen implements the projects once we have raised funds for them.



## OUR PROJECTS IN YEMEN

- Water Distribution
- Food Parcel Distribution projects
- Orphan Sponsorship projects
- Healthcare projects
- Education projects
- Winter Appeal projects
- Qurbani & Eid Gifts Distribution
- Homeless Care projects
- Zakat Distribution
- Well projects





# WATER

Access to clean water remains a significant challenge for Yemenis, with only 30% of the population having reliable water supply. This has led millions, including women and children, to travel long distances in search of water. Lack of rain and ongoing conflict have worsened the situation, resulting in drought and unsafe water. Saba Relief, an organisation, is working to provide clean drinking water to needy families in Yemen, recognising its importance for poverty alleviation and disease prevention. Efforts include implementing water well projects, drilling manual wells, installing solar pumping systems and water tanks, and distributing water tanks to families in need.

Access to basic necessities, particularly clean water, remains a significant challenge for Yemenis. According to the UN report, only 30% of the population currently has access to clean water. This dire situation forces millions of Yemenis, including women and children, to undertake arduous journeys in search of water sources. On a daily basis, 17.8 million Yemenis wake up uncertain about their next water source, leading to increased vulnerability and hardships.

Our goal is to offer clean drinking water to as many impoverished families in Yemen as possible. The scarcity of rainfall in recent years has led to drought and unsafe water conditions in Yemen. To combat this, Saba Relief focuses on providing clean water to the most affected regions, recognising its vital role in sustaining life. Without access to clean water, there is a high risk of severe illnesses and even death. Currently, 17.8 million people in Yemen lack access to safe water, sanitation, and hygiene. More than half of Yemen's population currently lacks access to clean drinking water. Yemen is already one of the most water-scarce countries globally, and the ongoing conflict has further exacerbated the water crisis.

In response to these challenges, Saba Relief has been actively involved in providing vital assistance to the Yemeni population. In 2022, Saba Relief implemented various water well projects to address the water crisis. This included drilling 29 manual wells, installing solar pumping systems, and distributing 3000 L water tanks in different locations across Yemen. Additionally, one well was rehabilitated to improve sustainable and equitable water access, reduce waterborne diseases, and minimize the impact of the crisis.

## Saba Relief aims to deliver water to the worst-hit areas

Water tanks are commissioned every week to deliver water to remote areas of Yemen, particularly in the north and south. We also deliver water tanks to neighbourhoods so people can refill their barrels and house-attached tanks. Consequently, families have access to clean water on a monthly basis.





**sabarelief**  
Yemen, Humanity and Hope

# FOOD PARCELS YEMEN

[WWW.SABARELIEF.ORG](http://WWW.SABARELIEF.ORG) | CHARITY NO:1150360



# FOOD

Yemen is facing a dire food crisis, with severe food insecurity affecting millions of people. The longstanding issue of hunger in Yemen has been exacerbated by the war, changing climate, and economic downturns. Malnutrition, particularly among young children, is a severe problem leading to increased mortality rates.

To alleviate the food crisis and combat hunger, Saba Relief distributed 11,446 food parcels to internally displaced persons (IDPs) and vulnerable households in 2022. The provision of bread loaves was also a significant part of their assistance efforts. Recognizing the critical importance of food as a basic necessity for survival, Saba Relief is committed to expanding its programs to reach an even larger number of people in need.

## Guide to your Food Donations

- Your donations have been received
- Based on the type of food project, such as monthly food packages or emergency relief food deliveries.
- In-depth surveys are conducted to determine the best locations for delivery so that it can reach the most revered individuals
- The food parcels are made by purchasing essential quality products
- The distribution of food packs is overseen by our staff and on-site project managers





# ORPHAN SPONSORSHIP

We strive to offer orphan sponsorship to vulnerable children, granting them an opportunity for a better life and instilling hope for a brighter future. Our program focuses on providing support to children facing desperate circumstances, often stemming from disadvantaged backgrounds. It is heartbreaking to witness the suffering endured by these children, who are particularly susceptible to the impacts of poverty and conflict. They face challenges that even adults would find overwhelming, making them the most vulnerable victims. The ongoing conflict in Yemen has resulted in the loss of many civilian lives, leaving numerous children without parents.

With your generous assistance, Saba Relief aims to provide care and financial aid to as many of these children as possible.

## What makes our orphan sponsorship special?

- Orphan who are sponsored will receive long-term care, including food, clothing, and medical treatment if needed.
- A detailed sponsorship package including a photograph of the child will be provided to sponsors upon sponsorship
- A progress report, including photographs and a letter, will be provided after one year of sponsorship.
- In some cases (upon request of the donor) to arrange regular communications between the donor and sponsor through e-mails and letters.
- Children will receive Eid gifts and new clothes for the celebration – this is covered by the sponsor's monthly donation.

Over a thousand orphans who lost their parents in Yemen have been sponsored by our organisation. As a result, these children become more vulnerable since they are unable to obtain food, water, or medical care. The sponsorship programs helped ensure a safer and healthier childhood for the children were provided.



Our thematic focus  
areas of work

# HEALTHCARE

Saba Relief provides healthcare support through various means, including the distribution of medical aid kits for home use, payment of medical expenses, provision of medications and vaccines, and conducting medical outreach to underserved areas. The ongoing conflict in Yemen has severely impacted the healthcare system, with two-thirds of Yemenis lacking access to healthcare services and only half of the healthcare facilities remaining operational after a decade of conflict. The destruction of the healthcare system, coupled with economic hardships and a fuel crisis, has left many Yemenis unable to afford proper nourishment and basic medicines. The country is also facing the rise of life-threatening diseases such as cholera.

Saba Relief's healthcare kits have the potential to save lives in these critical situations. The organization provides financial and in-kind assistance to patients across different regions of Yemen, helping them access treatment they otherwise couldn't afford. Continued support is urgently needed to cover the cost of medication and assist as many patients as possible.





سبا  
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# EDUCATION

Millions of children in Yemen are currently out of school or at risk of dropping out due to a lack of access and poverty. Education is crucial for personal development, escaping poverty, and unlocking future opportunities.

Saba Relief recognises the importance of education and has implemented the school kits and uniforms project to support learning in the community. Through this project, orphans and children from poor families are provided with essential school supplies to ensure productive learning.

Saba Relief has also employed teachers, provided school uniforms and supplies to students, and sponsored education for 658 orphan children. The organisation aims to prioritise education as a means to provide a brighter future for these children.

Saba Relief's unique education support includes providing comprehensive school bags, assisting students with special needs, supporting outstanding students who face financial barriers, and helping families meet the costs of education. The support received has had a significant impact on the lives of poor students, allowing them to attend school and experience positive changes. The schoolbag and uniform project has been successfully implemented in various cities, receiving appreciation from education officers for its efforts in serving education.



كفتيريا  
للوجبات  
والخبز الساخن





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Yemen, Humanity and Hope

# QURBANI

DISTRIBUTION



**YEMEN**

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# QURBANI

During the celebration of Eid Al-Adha, the Muslim community traditionally slaughters animals and distributes the meat. Saba Relief's Qurbani project is dedicated to bringing moments of happiness to those who cannot afford basic necessities. Through our Qurbani initiative, we offer the opportunity for the extremely impoverished to enjoy fresh meat with their families. Saba Relief is committed to upholding the Adhiya ritual as an essential religious tradition.

Furthermore, Saba Relief facilitated Qurbani donations, following Islamic religious observance guidelines, to provide meat to families in Yemen. In 2022, Saba Relief successfully provided meat from 3,000 sheep to more than 6,000 IDPs, orphans, and vulnerable households severely affected by the food crisis and the ongoing war in Yemen. This initiative brought temporary relief and joy to these individuals and families during the Eid Al-Adha celebrations.

The UN Yemen report highlights the urgent need for immediate action to address the worsening humanitarian crisis in Yemen. Saba Relief remains dedicated to providing crucial assistance including access to clean water, food distribution, and Qurbani initiatives, to mitigate the suffering of the Yemeni population. Financial support is crucial to expand these programs and make a meaningful impact on the lives of those affected.

Through collaborative efforts and continued support, we can work towards alleviating the suffering and bringing hope to the people of Yemen during these challenging times.

## The implementation of the project

- We collected the names of the poor and needy and added these to our database. The donations were then assigned to the individuals listed, and a team from the charity was sent to Yemen to supervise the process of purchasing Qurbani and distributing meat to the families.

As part of its Qurbani campaign, we Saba Relief performs Qurbani in Yemen every year in an effort to combat hunger in some of the poorest areas of the country. A Qurbani donation can make a significant difference to a family who does not have access to meat on a daily basis. During the festive season, it can ensure that a poor family is able to eat well.



# ZAKAT DISTRIBUTION

## Fulfil this great pillar of Islam. Help those in need in Yemen

Zakat is a crucial pillar of Islam. It is major teaching that raises awareness about the importance of helping those who are most vulnerable. It is the manifestation of ultimate selflessness, generosity, and social reform. It is a process that cleanses the heart from greed and misery. Zakat is not simply a charitable act; it is a duty whereby every Muslim is required to give a portion of their yearly earnings to the poor.

## The implementation of the project

During Ramadan, when our community members pay their Zakat, we implement this project. Prior to the end of the blessed month, we were able to send the Zakat to the Yemeni people in order to benefit the poor and needy. Among the best projects presented by the Orphanage Department to widows and mothers of orphans, the sums they received helped some of them perform operations for their children and also helped relieve the accumulated debts that were burdening them. Therefore, 1068 orphan families have benefit from this donation to elevate their hardship and suffering.



# Other Projects



Other projects

# HOMELESS PROJECT

Through this program, we were able to provide blankets and mattresses to people to help them stay warm during the harsh winters. In addition, we were able to provide a substitute for the lack of proper housing.

Providing clothes, personal grooming, and hot meals to homeless people in Yemen was one of the ways we helped them. As a result, they were able to get their hair and nails cut, take a shower, and clean up.



## Other projects



# RAMADAN

Observing the holy month of Ramadan serves as a powerful reminder of the daily hardships endured by millions of people living in poverty.

The people of Yemen are currently facing the devastating threat of famine, which poses a significant human catastrophe. Without your assistance, countless lives will be lost due to violence, easily treatable illnesses, and the lack of access to basic necessities such as food, water, and healthcare.

You can make a difference by sponsoring a family or providing an iftar meal, which is the evening meal that breaks the fast at sunset for Muslims. Your support will help nourish those who are fasting and struggling to meet their daily needs.

During the month of Ramadan, we at Saba Relief are dedicated to providing essential food, water, and healthcare to the poor and needy in Yemen. We understand the urgency of the situation and are committed to making a meaningful impact on the lives of those affected.

In addition, to bring a glimmer of hope to the children during a time when hope is scarce, we have presented them with Eid clothes and/or gifts as Ramadan draws to a close. Through this gesture, 71 orphan families have received clothes, aiming to bring smiles and joy to the faces of these orphans and fill their hearts with happiness and delight as Eid approaches.

# WINTER PROJECT

During the harsh winter season, vulnerable families and children in Yemen are facing desperate circumstances as they struggle to cope with cold temperatures. Winter poses the greatest challenges for families across the country, as they lack proper shelter, adequate clothing, blankets, and sufficient food. These challenges compound the existing burdens of war, poverty, and the ongoing Coronavirus outbreak in Yemen.

To address these pressing needs, we launched our winter project, providing coats, blankets, and mattresses to those in need throughout Yemen. Our aim was to ensure that individuals could stay warm and replace inadequate housing situations with better living conditions.

As part of this comprehensive winter initiative, we extended support to vulnerable and displaced individuals who were living in open areas without proper shelter. We supplied essential items such as clothing for young children, winter blankets, and other necessary provisions to help them endure the winter season.

The impact of our winter project has been significant, as many individuals in need have benefited from our support. We have received expressions of gratitude from those who have received assistance through Saba Relief and its generous donors. Specifically, we targeted orphans in cold areas and provided them with 30 winter supplies, including blankets and warm clothes. Our focus was to ensure their well-being and alleviate the severity of the cold weather they face.

Through our collective efforts, we strive to make a positive difference in the lives of those who are most vulnerable during the unforgiving winter season in Yemen.

# WATER WELLS

At the heart of our strategic mission lies the commitment to address the persistent challenge of water scarcity in Yemen by providing sustainable, long-term solutions. However, due to the ongoing war in Yemen, progress on our water project has been hindered, and we have only managed to construct a limited number of solutions thus far.

The conflict has had devastating consequences on the water infrastructure, with wells being destroyed and the water supply network for homes severely disrupted. As a result, residents have been displaced and are facing a critical shortage of drinking water. In response to this urgent situation, our dedicated team actively visits these damaged wells, working diligently to renovate and restore them to full functionality. Our goal is to ensure that communities regain access to clean and safe water sources.

Despite the challenges posed by the ongoing war, we remain steadfast in our commitment to alleviate the water crisis in Yemen. We recognise the essential role that water plays in the lives of individuals and communities, and we are determined to continue our efforts in providing sustainable solutions for long-term water security.



# Financial Review



## Financial review

### Income

During the period of 2022 Saba Relief charity has raised £5.5m by 31st December 2022. This has been an increase compared to the prior year (2021; £3.6M). The growth of the charity has continued since its inception and has hit record levels this year. We are extremely grateful to our donors and partners in helping us achieve this amount and also having the confidence in our ability to deliver for the beneficiaries.

The financial statements are for the 12 month period from 1st January 2022 to 31st December 2022. The main source of the funding for specific programmes continues to be the funds provided by the general public and by our partners and organisation.

<b>Fund Source</b>	<b>Amount</b>
General Public & Partners	£5.5M

### Cost of generating funds

The charity's fundraising costs during the year were £159.4K.

This cost comprises marketing and media to raise funds for the charity.

### Charity expenditure

During the year the Saba Relief charity has spent £5.3M to help a large number of its beneficiaries that we support in Yemen, from those charitable activities and raising funds that we have operated.

# Restricted Funds

These funds are fenced off and are to be spent in accordance to a particular purpose such as a particular public appeal or an agreement with the respective donor.

# Reserves policy and going concern

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The Charity's reserves policy requires that general reserves are reviewed on at least an annual basis to ensure they are at an appropriate level to fund Governance and Fundraising costs for at least six months. The trust had no restricted reserves at the end of the period. The amount of the total funds the charity held at the end of the reporting period on 31/12/2022 was £1.31M (2021: 1.49m). There were £0 [2021:£122K] restricted funds at the end of the period.

# Future Plans

Subject to satisfactory funding arrangements, the charity intends to continue its charitable activities outlined above in the coming years. Our charity has grown rapidly, and we are consolidating the infrastructure to ensure sustainability for the future in order to achieve its goals and objectives. We acknowledge that financial growth must be accompanied by the ability and capacity to assist the beneficiaries. It is essential for the charity to be able to respond quickly to emergencies should the need arise, so that aid and assistance can be provided where it is most needed in Yemen. In addition, we will continue to closely monitor the progress of the various projects, analyze their challenges, and make improvements where necessary.

# Risk Management

The board of Trustees reviews risk on a regular basis as well as when issues arise, and during the year adopted a new risk management framework to facilitate better risk management. As a responsible Board of Trustees, we take our responsibilities towards our staff, our donors, and our beneficiaries very seriously. Identifying and managing potential risks that might compromise our staff, our resources, or our ability to deliver our programs is an important aspect of fulfilling these responsibilities. A review of areas of potential risk by the Board of Trustees has led to the conclusion that there are sufficient controls in place throughout the organisation.



# Structure, governance & Management

## Structure, Governance & Management

Saba Relief & Development Foundation is a company limited by guarantee (07923498) governed by its Memorandum and Articles of Association dated 25 January 2012 and it is a UK registered charity (1150360) with the Charity Commission. It is a Charitable Incorporated Organisation whose Foundation was registered with the Charity Commission on 07 January 2013. The charity is operated under the rules of its Trust Deed. The responsibility for the strategic management of the charity rests solely with the Trustees, who are selected and co-opted under the terms of the Trust Deed.

The Board of Trustees takes responsibility for general management and control of the charity and to ensure that it operates within the guidelines dictated by the Charity Commission and its own governing documents. Through the Senior Leadership Team, the board sets out priorities and objectives and also reviews performance on a regular basis by evaluating the performance and the progression of the organisation.

A board of trustees meets regularly to discuss and review the operations of the charity. At these meetings, they also make appropriate decisions regarding the operation of the charity and its activities. As part of their responsibilities, they approve the annual budget as well as the viability of the projects that have been implemented or are in the process of being implemented, as well as to ensure that we comply with regulatory requirements. A board of trustees administers the charity and meets on a monthly basis.

Regular meetings with senior staff can also provide advice and information to the Board of Trustees. Whenever necessary, seek independent professional advice that will enhance their ability to fulfil their role. Also attend training in established, new or emerging areas of responsibility.

Saba Relief's volunteers play an important role in the success and achievements of the charity. During the year 2022, our trustees, special advisers, and high profile supporters contributed many hours of their time. All of our volunteers are managed directly by us. In support of our call center, fundraising activities, and various challenges, the volunteers contributed a significant number of hours.

## Appointment of Trustees

As set out in the Articles of Association the charity may by ordinary resolution appoint a person who is willing to act as director and determine the rotation in which any additional directors are to retire.

## Trustee induction and training

New trustees undergo an orientation day to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

## Risk Management

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity face;
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas.

## Responsible Fundraising

The Charity is committed to complying with the regulatory standards for fundraising, and to ensuring that our fundraising is delivered in a manner consistent with our values.

We are registered with the Fundraising Regulator and are committed to the Fundraising Promise and adherence to the Code of Fundraising Practice.

We also take great care to ensure our fundraising complies with UK data protection legislation.

Our public fundraising work includes:

- soliciting single and regular gifts through a variety of channels
- event fundraising
- working with donor partners

We received no complaints related to our marketing in 2022, compared to no complaints in the previous year.

Complaints are reported to Anis Ali (Chairman), the Trustee so he can consider lessons learned. We report to the Fundraising Regulator on the totality of our complaints.

All fundraisers (both staff and third party) receive regular training in our processes for protecting the vulnerable.

Our trustees follow up all cases of suspected vulnerability, and donations are returned where appropriate. In 2022, we investigated no such cases.



# Statement of Trustees' Responsibilities

## Statement of trustees' responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that year.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Observe the methods and principles in the Charity SORP;
- State whether applicable UK 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 company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity 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 (information needed by the charity's auditors in connection with preparing their report) of which the charity's auditors are unaware, and
- The Trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information

### Auditors

Meer and Co are deemed to be reappointed in accordance with an elective resolution made under Section 386 (1) of the Companies Act 1985 which continues in force under the Companies Act 2006. These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and SORP: Accounting and Reporting of Charities.

This report was approved by the Board on 28/07/2023 and signed on its behalf by



**Anis Ali**





# Independent Auditors Report

to the members of Saba Relief & Development Foundation Limited

## Independent Auditors' Report to the members of Saba Relief & Development Foundation Limited

### Opinion

We have audited the financial statements of SABA RELIEF & DEVELOPMENT FOUNDATION LIMITED for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, Cash Flow statement and the related notes, 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 31 December 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 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 Auditor's 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 entity'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.

## Independent Auditors' Report to the members of Saba Relief & Development Foundation Limited

### 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 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.

### 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 trustees' report, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

## Independent Auditors' Report to the members of Saba Relief & Development Foundation Limited

### 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 trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 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 charitable company 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

### Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement, 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.

## Auditor's 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 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework applicable to the entity and how the entity is complying with that framework. The Charities Act (Protection and Social Investment) Act 2016, the Charity SORP, and the Fundraising Regulator, are of significance in the context of the entity.

We consider that the engagement team collectively had the appropriate competence and capabilities to identify or recognize non-compliance with laws and regulations. The audit team identified particular areas that were susceptible to misstatement as part of their fraud discussion which included revenue recognition and related party transactions.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of:

inquiries of management and those charged with governance as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of board minutes; testing the appropriateness of journal entries and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report



Independent Auditors' Report  
to the members of Saba Relief & Development Foundation Limited

## 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 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 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.



**Haroon Rafique (Senior Statutory Auditor)**  
**For and behalf of Meer & Co Chartered Accountants**  
**and Statutory Auditors**

**Date:** 28/07/2023

**No1 Cochrane House**  
**Admirals Way**  
**Canary Wharf**  
**London**  
**E14 9UD**



# Financial Statements

for the Year ended 31st December 2022

# Statement of Financial activities for the year ended 31st December 2022

		Unrestricted funds	Restricted funds	Year ended 31/12/2022	Year ended 31/12/2021
	Notes	£	£	£	£
<b>Incoming resources</b>					
<b>Activities for generating funds</b>	<b>2</b>	1,201,298	4,283,486	5,484,784	3,662,733
Total incoming resources		1,201,298	4,283,486	5,484,784	3,662,733
<b>Resources expended</b>					
<b>Costs of generating funds;</b>					
Fundraising cost	<b>3</b>	(159,472)	-	(159,472)	(64,723)
Charitable expenditure	<b>3</b>	(885,996)	(4,406,005)	(5,292,001)	(2,466,904)
<b>Governance costs</b>	<b>5</b>	(216,490)	-	(216,490)	(268,242)
Total resources expended		(1,261,958)	(4,406,005)	(5,667,963)	(2,799,869)
<b>Net incoming resources before other recognised gains/ losses</b>		(60,660)	(122,519)	(183,179)	862,864
<b>Retained funds brought forward</b>		1,377,596	122,519	1,500,115	637,251
<b>Retained funds carried forward</b>		1,316,936	-	1,316,936	1,500,115

# Balance Sheet as at 31st December 2022

	Notes	Unrestricted funds	Restricted funds	Year Ended 31/12/2022 £	Year Ended 31/12/2021 £
<b>Fixed assets</b>					
Tangible assets	9	6,869	-	6,869	8,586
<b>Current assets</b>			-		
Debtors	10	7,279	-	7,279	1,668
Cash at bank and in hand		1,311,188	-	1,311,188	1,498,261
		<u>1,318,467</u>		<u>1,318,467</u>	<u>1,499,929</u>
<b>Creditors: amounts falling due within one year</b>	11	(8,400)	-	(8,400)	(8,400)
<b>Net current assets</b>		<u>1,310,067</u>	<u>-</u>	<u>1,310,067</u>	<u>1,491,529</u>
<b>Total assets less current liabilities</b>		<u>1,316,936</u>	<u>-</u>	<u>1,316,936</u>	<u>1,500,115</u>
<b>Net assets</b>		<u>1,316,936</u>	<u>-</u>	<u>1,316,936</u>	<u>1,500,115</u>
<b>Funds of the charity</b>		-		-	-
Income funds	11	<u>1,316,936</u>	<u>-</u>	<u>1,316,936</u>	<u>1,500,115</u>
<b>Total funds</b>	12	<u>1,316,936</u>	<u>-</u>	<u>1,316,936</u>	<u>1,500,115</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board on 28/07/2023 and signed on its behalf by:



**Trustee**  
**Anis Ali**

**Registration number 07923498**



## Cash Flow

### as at 31st December 2022

		Year ended 31/12/2022	Year ended 31/12/2021
	Notes	£	£
<b>Reconciliation of operating (loss)/profit to net cash outflow from operating activities</b>			
Operating (loss)/profit		(183,179)	862,864
Depreciation		1,717	2,069
(Increase) in debtors		(5,611)	(1,668)
Increase in creditors		-	(723)
<b>Net cash inflow from operating activities</b>		<b>(187,073)</b>	<b>862,542</b>
<b>Cash flow statement</b>			
Net cash inflow from operating activities		(187,073)	862,542
Capital Expenditure	15	(10,093)	(10,093)
<b>Decrease in cash in the period</b>		<b>(187,073)</b>	<b>852,449</b>
<b>Reconciliation of net cash flow to movement in net funds</b>			
	16		
<b>Decrease in cash in the period</b>		<b>(187,073)</b>	<b>852,449</b>
<b>Net funds at 01/01/2022</b>		<b>1,498,261</b>	<b>645,812</b>
<b>Net funds at 31/12/2022</b>		<b>1,311,188</b>	<b>1,498,261</b>

The notes on pages 59 to 67 form an integral part of these financial statements.



# Notes to the Financial Statements

for the Year ended 31st December 2022

Notes to the financial Statement  
for the year ended 31st December 2022

1. Accounting policies

1.1. Basis of preparation

The financial statements have been prepared in accordance with the 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

1.2. Funds

Unrestricted funds are donations and other incoming resources receivable or granted for the objects of the charity without further specified purpose and are available as general funds. Restricted funds are to be used for specific purpose as laid down by donor. Expenditure which meet this criteria is charged to the fund, together with a fair allocation of management and support costs where applicable

1.3. Income

Income is recognised when the charity has entitlement to the funds, any project conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

1.4. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Fundraising cost comprise the costs of advertising, events and their associated support costs.
- Expenditure on charitable activities includes the costs of projects and other charitable activities undertaken to further the purposes of the charity and their associated support costs.
- Governance costs Includes the costs of general running of the charity as opposed to generating fund, service delivery and program or project work.

1.5. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings  
and equipment                      -              20% reducing balance

## Notes to the financial Statement for the year ended 31st December 2022

### **1.6. Debtors**

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

### **1.7. 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 of three months or less from the date of acquisition or opening of the deposit or similar account.

### **1.8. Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **1.9. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the period.

### **1.10. Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the income and expenditure accounts.

### **1.11. Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### **1.12. Government grants**

The Company recognizes government revenue-based grants using the Accrual model and when there is reasonable assurance that it will comply with the conditions attaching to them and that the grants will be received. Grants relating to revenue are recognized in income on a systematic basis over the periods in which the entity recognizes the related costs for which the grant is intended to compensate. Grant which becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognized in income in the period in which it becomes receivable.

## Notes to the financial Statement for the year ended 31st December 2022

### 2. Income

The total income of the charity for the period has been derived from its principal activity wholly undertaken in the UK.

	Year ended 31/12/2022	Year ended 31/12/2021
	£	£
<b>Restricted funds:</b>		
Received from donor partners	4,283,486	2,584,562
<b>Unrestricted funds:</b>		
Donations	755,325	858,215
Other cash and bank transfers	445,973	219,956
	<u>1,201,298</u>	<u>1,078,171</u>
	<u>5,484,784</u>	<u>3,662,733</u>

### 3. Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Year ended 31/12/2022	Year ended 31/12/2021
	£	£	£	£
<b>Fundraising costs</b>				
Events	23,071	-	9,361	9,361
Advertising	136,401	-	136,401	55,362
	<u>159,472</u>	<u>-</u>	<u>159,472</u>	<u>64,723</u>
<b>Charitable Expenditure</b>	<u>885,996</u>	<u>4,406,005</u>	<u>5,292,001</u>	<u>2,466,904</u>

Charitable Expenditure Activity or programme	Activities undertaken directly	Support costs	Total
Orphans	409,389	12,662	422,050
Food	195,313	6,041	201,354
Shelter	42,747	1,322	44,070
Education	22,102	684	22,786
Water	177,828	5,500	183,328
Health	347,389	10,744	358,133
Financial Aid	3,572,889	110,502	3,683,391
Seasonal	365,583	11,307	376,890
	<u>5,133,241</u>	<u>158,760</u>	<u>5,292,001</u>



# Notes to the financial Statement for the year ended 31st December 2022

## 4. Auditors' remuneration

	Year ended 31/12/2022 £	Year ended 31/12/2021 £
Auditors' remuneration - audit of the financial statements	6,600	6,600

## 5. Governance Costs

	Unrestricted funds	Restricted funds	Year ended 31/12/2022 £	Year ended 31/12/2021 £
Wages and salaries	73,857	-	73,857	115,896
Employer's NI contributions	606	-	606	3,699
Staff pension costs	419	-	419	1,345
Self-employed contractors	71,923	-	71,923	49,462
Rent payable	17,999	-	17,999	17,506
Rates	109	-	109	56
Insurance	1,094	-	1,094	1,039
Computer bureau costs	6,575	-	6,575	14,950
Repairs and maintenance	-	-	-	863
Light and Heat	1,550	-	1,550	-
Printing, postage and stationery	2,455	-	2,455	1,153
Telephone & IT Costs	2,432	-	2,432	2,099
Travelling	2,489	-	2,489	6,639
Legal and professional	15,445	-	15,445	32,840
Accountancy	1,800	-	1,800	1,800
Audit	6,600	-	6,600	6,600
Bank charges	9,420	-	9,420	10,225
Depreciation on fixtures & equipment	1,717	-	1,717	2,069
	(216,490)	-	(216,490)	(268,242)

## Notes to the financial Statement for the year ended 31st December 2022

### 6. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel and staff numbers

	Year ended 31/12/2022	Year ended 31/12/2021
<b>Number of staff</b>		
The average monthly members of staff during the period were:	5	7
<b>Employment costs</b>		
	£	£
Wages and salaries	73,857	115,896
Social security costs	606	3,699
Pension costs-other operating charge	419	1,345
	<u>74,882</u>	<u>120,940</u>

No employees had employee benefits in excess of £60,000 (2021: nil). The charity trustees were not paid or received any other benefits from employment with the Trust (2021: £nil). The charity trustees were not reimbursed expenses during the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil). The key management personnel of the Trust, comprise the trustees, media, marketing and IT, and fundraising officers. The total employee benefits of the key management personnel of the Trust were £0 (2021: £0).

# Notes to the financial Statement for the year ended 31st December 2022

## 7. Trustees' Remuneration

	Year ended 31/12/2022	Year ended 31/12/2021
Remuneration and other benefits	-	-
	-	-

## 8. Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects

## 9. Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
<b>Cost</b>		
At 1st January 2021	10,972	10,972
At 31st December 2022	10,972	10,972
<b>Depreciation</b>		
At 1st January 2021	2,386	2,386
Charge for the period	1,717	1,717
	4,103	4,103
<b>Net book values</b>		
At 31 December 2022	6,869	6,869
At 31 December 2021	8,586	8,586

# Notes to the financial Statement for the year ended 31st December 2022

## 10. Debtors

	Year ended 31/12/2022	Year ended 31/12/2021
	£	£
Other debtors	7,279	1,668

## 11. Creditors: amounts falling due within one year

	Year ended 31/12/2022	Year ended 31/12/2021
	£	£
Other creditors	1,800	1,800
Accruals and deferred income	6,600	6,600
	8,400	8,400

## 12. Reserves

The charity is a company limited by guarantee and has no share capital

	Income & expenditure account	Total
	£	£
<b>At 31st January 2022</b>	1,500,115	1,500,115
Net income for the period	(183,179)	(183,179)
<b>At 31st December 2022</b>	1,316,936	1,316,936

# Notes to the financial Statement for the year ended 31st December 2022

## 13. Reconciliation of movements in funds

	Year ended 31/12/2022	Year ended 31/12/2021
	£	£
Income/(Deficit) for the period	(183,179)	862,864
Net addition to funds	(183,179)	862,864
Opening trust funds	1,500,115	637,251
Closing trust funds	1,316,936	1,500,115

## 14. Company limited by guarantee

The charity is a company limited by guarantee and has no share capital

## 15. Gross Cash Flows

	Year ended 31/12/2022	Year ended 31/12/2021
	£	£
<b>Capital Expenditure</b>		
Payments to acquire tangible assets		(10,093)

## 16. Analysis of changes in net funds

	Opening Balance	Cash Flows	Closing Balance
	£	£	£
Cash at bank and in hand	1,498,261	(187,073)	1,311,188
<b>Net funds</b>	1,498,261	(187,073)	1,311,188



LETS TALK

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