

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

Report of the Trustees and
Financial Statements for the Year Ended 31st January 2018
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 2018

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Orphans in Need

Report of the Trustees **for the year ended 31st January 2018**

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 2018. 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 2015).

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 than objectives in an efficient and effective manner. As a result the charity will make grants to other organisations where the trustees feel are deserving and in line with the Orphans in Need policies.

ACHIEVEMENT AND PERFORMANCE

Orphans in Need continues its dedication to serving orphans and widows in 2017 with the continued growth of its one-to-one orphan sponsorship programme, increase in food parcel distributions to widows and the launch of the Global Orphan Care campaign.

Orphans sponsorship

This reporting year, we continue to support over 11,000 children across 14 countries through our orphan sponsorship programme. Each of these children 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 remain in education as a minimum.

We strive to ensure that our children stay with extended family, where possible. This 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.

Orphans Village, New Delhi

This year saw us increase the number of children resident in the Village. We are working with local authorities and agencies to bring in more children whilst ensuring we maintain our standards and those required by the local and national authorities. There are often challenges running a home of such a size whilst trying to maintain the quality of our service delivery and we are working with local stakeholders to ensure that we deliver the best for our children.

Global Orphan Care

Orphans in Need

Report of the Trustees **for the year ended 31st January 2018**

ACHIEVEMENT AND PERFORMANCE

In 2017, we launched our Global Orphan Care campaign which aims to supplement and develop the foundations we have already built through our orphan sponsorship programme. Global Orphan Care will provide orphans, their carers and orphanages with the extra support that is not possible through the limited scope of direct orphan sponsorship. This allows us to support thousands more orphans in addition to those on our sponsorship programme. This will range from extensive medical care such as for cancer and serious illnesses to the provision of accommodation support for institutions who are unable to improve housing conditions because of a lack of funding and guidance. For us this is an exciting time as we hope to be able to encourage our supporters to utilise our years of experience to take our orphan care to the next level.

Café Blu

Orphans in Need has made a loan to Café Blu of £420,903. Café Blu is a retail outlet based in a busy part of Birmingham, with an increasing footfall of traffic and income. Customers are reminded that the café supports Orphans in Need and is a base for Orphans in Need supporters to visit and learn about the organisation as well as purchase beverages and food. We are confident that the loan made to Café Blu will be paid back to the organisation in due course.

Since the opening of the café, Orphans in Need has seen a growth of our income from the Birmingham region, through the publicity of Orphans in Need at the site as well as the placing of an office to the rear of the shop. The café has acted as hub in the region, bringing in old and new donors.

Governance, administration and monitoring

In 2017, the organisation's agreements and funding contracts with partners were reviewed as well as a number of key organisation policies and procedures.

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.

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 does not make any deduction to Zakat donations.

Orphans in Need also signed up to 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.

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 commitments and the work continues only when funds are available, the trustees have decided to maintain a minimal reserve amount of £50,000 to cover any contingencies.

The charity relies fully on voluntary income which was £7,044,287 during 2017/18. At the year end the charity had unrestricted reserves of £4,888,656.

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

FUTURE PLANS

In 2017, we will launch our Global Orphan Care campaign which aims to supplement and develop the foundations we have already built through our orphan sponsorship programme. Global Orphan Care will provide orphans, their carers and orphanages with the extra support that is not possible through the limited scope of direct orphan sponsorship. This will range from extensive medical care such as for cancer and serious illnesses to the provision of accommodation support for institutions who are unable to improve housing conditions because of a lack of funding and guidance. For us this is an exciting time as we hope to be able to encourage our supporters to utilise our years of experience to take our orphan care to the next level.

Orphans in Need

Report of the Trustees **for the year ended 31st January 2018**

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

Trustees

A Musa	Director
I Vania	Teacher
Mrs V A Scarll	Bookkeeper
E V Doyle	Director
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

Orphans in Need

Report of the Trustees **for the year ended 31st January 2018**

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 25th October 2018 and signed on its behalf by:

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 2018 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, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st January 2018 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 qualified opinion

The Company's trading subsidiary, Cafe Blu Limited, has incurred losses since it commenced trading in 2016. As at 31 January 2018 the charitable company is owed £420,903 by Cafe Blu Limited and this is included in other debtors in the charitable company's balance sheet. As at 31 January 2018, the balance sheet of Cafe Blu Limited is showing a net deficit of £240,032. The Trustees are of the opinion that the company will be able to repay the charitable company in the future, however, we have not been able to satisfy ourselves that this will be the case and accordingly, the recovery of this debt is uncertain at this time. Consequently, we were unable to determine whether any adjustment to the recoverable amount was necessary.

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the 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 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, 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.

Opinion 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.

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.

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

Matters on which we are required to report by exception

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.

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.

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.

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.

Michael Todd FCA (Senior Statutory Auditor)
for and on behalf of cbaSadofskys
Statutory Auditors
Princes House
Wright Street
Hull
East Yorkshire
HU2 8HX

29th October 2018

Orphans in Need

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the year ended 31st January 2018

	Notes	Unrestricted fund £	Restricted fund £	2018 Total funds £	2017 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	4,169,062	2,875,225	7,044,287	7,905,170
Investment income	3	6,012	-	6,012	1,604
Other income		-	-	-	2,640
Total		4,175,074	2,875,225	7,050,299	7,909,414
EXPENDITURE ON					
Raising funds	4	1,109,708	-	1,109,708	1,169,021
Charitable activities	5				
General		1,729,098	2,875,225	4,604,323	6,378,935
Total		2,838,806	2,875,225	5,714,031	7,547,956
NET INCOME		1,336,268	-	1,336,268	361,458
RECONCILIATION OF FUNDS					
Total funds brought forward		3,547,679	-	3,547,679	3,186,221
TOTAL FUNDS CARRIED FORWARD		4,883,947	-	4,883,947	3,547,679

The notes form part of these financial statements

Orphans in Need

Balance Sheet At 31st January 2018

	Notes	Unrestricted fund £	Restricted fund £	2018 Total funds £	2017 Total funds £
FIXED ASSETS					
Intangible assets	12	2,364	-	2,364	1,202
Tangible assets	13	723,090	-	723,090	897,241
Investment property	14	140,000	-	140,000	-
		<u>865,454</u>	<u>-</u>	<u>865,454</u>	<u>898,443</u>
CURRENT ASSETS					
Debtors	15	1,204,803	-	1,204,803	1,134,888
Cash at bank		2,975,166	-	2,975,166	1,527,589
		<u>4,179,969</u>	<u>-</u>	<u>4,179,969</u>	<u>2,662,477</u>
CREDITORS					
Amounts falling due within one year	16	(156,767)	-	(156,767)	(13,241)
NET CURRENT ASSETS		<u>4,023,202</u>	<u>-</u>	<u>4,023,202</u>	<u>2,649,236</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,888,656</u>	<u>-</u>	<u>4,888,656</u>	<u>3,547,679</u>
NET ASSETS		<u>4,888,656</u>	<u>-</u>	<u>4,888,656</u>	<u>3,547,679</u>
FUNDS	18				
Unrestricted funds				4,888,656	3,547,679
Restricted funds				-	-
TOTAL FUNDS				<u>4,888,656</u>	<u>3,547,679</u>

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

The financial statements were approved by the Board of Trustees on 25th October 2018 and were signed on its behalf by:

A Musa -Trustee

The notes form part of these financial statements

Orphans in Need

Cash Flow Statement
for the year ended 31st January 2018

	Notes	2018 £	2017 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>1,480,023</u>	<u>59,572</u>
Net cash provided by (used in) operating activities		<u>1,480,023</u>	<u>59,572</u>
 Cash flows from investing activities:			
Purchase of intangible fixed assets		(1,992)	(1,140)
Purchase of tangible fixed assets		(30,766)	(55,816)
Sale of tangible fixed assets		-	7,270
Interest received		<u>312</u>	<u>129</u>
Net cash provided by (used in) investing activities		<u>(32,446)</u>	<u>(49,557)</u>
 Change in cash and cash equivalents in the reporting period		<u>1,447,577</u>	<u>10,015</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,527,589</u>	<u>1,517,574</u>
 Cash and cash equivalents at the end of the reporting period		<u><u>2,975,166</u></u>	<u><u>1,527,589</u></u>

The notes form part of these financial statements

Orphans in Need

Notes to the Cash Flow Statement
for the year ended 31st January 2018

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

	2018	2017
	£	£
Net income for the reporting period (as per the statement of financial activities)	1,336,268	361,458
Adjustments for:		
Depreciation charges	70,456	68,527
Profit on disposal of fixed assets	-	(862)
Interest received	(312)	(129)
Increase in debtors	(69,915)	(308,249)
Increase/(decrease) in creditors	143,526	(61,173)
	<hr/>	<hr/>
Net cash provided by (used in) operating activities	1,480,023	59,572
	<hr/> <hr/>	<hr/> <hr/>

Orphans in Need

Notes to the Financial Statements **for the year ended 31st January 2018**

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 2015)', 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.

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
Improvements to 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 market value is transferred to a revaluation reserve.

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 2018

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.

2. DONATIONS AND LEGACIES

	2018 Restricted £	2018 Unrestricted £	2018 Total £	2017 Total £
Donations	2,875,225	3,618,847	6,494,072	6,895,658
Gift Aid	-	550,215	550,215	1,009,512
	<u>2,875,225</u>	<u>4,169,062</u>	<u>7,044,287</u>	<u>7,905,170</u>

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

	2018 £	2017 £
Water	1,735	30
Orphans	2,174,290	2,168,027
Masjid	6,884	41,348
Food	692,316	804,126
Emergency	-	2,198
	<u>2,875,225</u>	<u>4,595,660</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.

3. INVESTMENT INCOME

	2018 £	2017 £
Rents received	5,700	1,475
Deposit account interest	312	129
	<u>6,012</u>	<u>1,604</u>

Orphans in Need

Notes to the Financial Statements - continued for the year ended 31st January 2018

4. RAISING FUNDS

Raising donations and legacies

	2018	2017
	£	£
Staff costs	331,881	330,743
Postage and stationery	50,463	50,834
Marketing	355,387	306,362
Fund raising expenses	259,509	353,369
Telephone	10,211	11,519
Motor and travel	31,221	23,012
Accommodation	1,748	4,560
Bank charges	69,288	88,622
	<u>1,109,708</u>	<u>1,169,021</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Grant funding of activities (See note 6)	Support costs (See note 7)	Totals
	£	£	£	£
General	<u>820,881</u>	<u>3,695,514</u>	<u>87,928</u>	<u>4,604,323</u>

6. GRANTS PAYABLE

	2018	2017
	£	£
General	<u>3,695,514</u>	<u>5,468,712</u>

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

	2018	2017
	£	£
Orphans in Need - India	927,821	1,849,122
Orphans in Need - Jammu & Kashmir	588,041	933,549
Alsabil Welfare House	774,508	1,281,086
Orphans in Need - Pakistan	462,052	432,894
Annasru Deen - Orphan Sponsorship	107,746	151,512
Novo Jibon	227,654	174,296
OIN Nepal	209,987	138,125
Other grants of less than £150,000 in the period	<u>397,705</u>	<u>508,128</u>
	<u>3,695,514</u>	<u>5,468,712</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.

Orphans in Need

Notes to the Financial Statements - continued for the year ended 31st January 2018

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
General	<u>12,072</u>	<u>75,856</u>	<u>87,928</u>

8. NET INCOME/(EXPENDITURE)

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

	2018 £	2017 £
Auditors' remuneration	4,800	2,400
Depreciation - owned assets	69,626	67,839
Surplus on disposal of fixed asset	-	(862)
Website Costs amortisation	<u>830</u>	<u>688</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st January 2018 nor for the year ended 31st January 2017 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st January 2018 nor for the year ended 31st January 2017 .

10. STAFF COSTS

	2018 £	2017 £
Wages and salaries	517,065	480,172
Social security costs	40,382	35,513
Pension	2,497	-
	<u>559,944</u>	<u>515,685</u>

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

2018	2017
<u>27</u>	<u>25</u>

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,889,441	3,015,729	7,905,170
Investment income	1,604	-	1,604
Other income	2,640	-	2,640
Total	<u>4,893,685</u>	<u>3,015,729</u>	<u>7,909,414</u>

Orphans in Need

Notes to the Financial Statements - continued for the year ended 31st January 2018

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
EXPENDITURE ON			
Raising funds	1,169,021	-	1,169,021
Charitable activities			
General	3,288,827	3,090,108	6,378,935
Total	4,457,848	3,090,108	7,547,956
NET INCOME	435,837	(74,379)	361,458
RECONCILIATION OF FUNDS			
Total funds brought forward	3,111,842	74,379	3,186,221
TOTAL FUNDS CARRIED FORWARD	3,547,679	-	3,547,679

12. INTANGIBLE FIXED ASSETS

	Website Costs £
COST	
At 1st February 2017	3,640
Additions	1,992
At 31st January 2018	5,632
AMORTISATION	
At 1st February 2017	2,438
Charge for year	830
At 31st January 2018	3,268
NET BOOK VALUE	
At 31st January 2018	2,364
At 31st January 2017	1,202

Orphans in Need

Notes to the Financial Statements - continued for the year ended 31st January 2018

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £
COST			
At 1st February 2017	748,517	36,502	94,259
Additions	-	-	1,656
Reclassification	(140,928)	-	-
At 31st January 2018	607,589	36,502	95,915
DEPRECIATION			
At 1st February 2017	29,940	1,775	31,901
Charge for year	12,151	730	9,520
Reclassification/transfer	(5,637)	-	-
At 31st January 2018	36,454	2,505	41,421
NET BOOK VALUE			
At 31st January 2018	571,135	33,997	54,494
At 31st January 2017	718,577	34,727	62,358
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1st February 2017	9,778	138,683	1,027,739
Additions	-	29,110	30,766
Reclassification	-	-	(140,928)
At 31st January 2018	9,778	167,793	917,577
DEPRECIATION			
At 1st February 2017	1,021	65,861	130,498
Charge for year	2,189	45,036	69,626
Reclassification/transfer	-	-	(5,637)
At 31st January 2018	3,210	110,897	194,487
NET BOOK VALUE			
At 31st January 2018	6,568	56,896	723,090
At 31st January 2017	8,757	72,822	897,241

Orphans in Need

Notes to the Financial Statements - continued for the year ended 31st January 2018

14. INVESTMENT PROPERTY

	£
MARKET VALUE	
Reclassification	140,000
	<hr/>
NET BOOK VALUE	
At 31st January 2018	140,000
	<hr/> <hr/>
At 31st January 2017	-
	<hr/> <hr/>

The investment property has been transferred at the original cost price from 2012. In the opinion of the Trustees/Directors the 2012 price is not materially different from the present day value, and therefore represents a true and fair value of the properties.

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Other debtors	1,017,258	1,052,363
Prepayments	187,545	82,525
	<hr/>	<hr/>
	1,204,803	1,134,888
	<hr/> <hr/>	<hr/> <hr/>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade creditors	136,576	1,917
Social security and other taxes	13,437	8,324
Accrued expenses	6,754	3,000
	<hr/>	<hr/>
	156,767	13,241
	<hr/> <hr/>	<hr/> <hr/>

17. LEASING AGREEMENTS

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

	2018	2017
	£	£
Within one year	12,667	30,248
Between one and five years	45,000	46,417
In more than five years	22,500	33,750
	<hr/>	<hr/>
	80,167	110,415
	<hr/> <hr/>	<hr/> <hr/>

Orphans in Need

Notes to the Financial Statements - continued for the year ended 31st January 2018

18. MOVEMENT IN FUNDS

	At 1/2/17 £	Net movement in funds £	At 31/1/18 £
Unrestricted funds			
General fund	3,547,679	1,336,268	4,883,947
TOTAL FUNDS	<u>3,547,679</u>	<u>1,336,268</u>	<u>4,883,947</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,175,074	(2,838,806)	1,336,268
Restricted funds			
Restricted Fund	2,875,225	(2,875,225)	-
TOTAL FUNDS	<u>7,050,299</u>	<u>(5,714,031)</u>	<u>1,336,268</u>

Comparatives for movement in funds

	At 1/2/16 £	Net movement in funds £	At 31/1/17 £
Unrestricted Funds			
General fund	3,111,842	435,837	3,547,679
Restricted Funds			
Restricted Fund	74,379	(74,379)	-
TOTAL FUNDS	<u>3,186,221</u>	<u>361,458</u>	<u>3,547,679</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,893,685	(4,457,848)	435,837
Restricted funds			
Restricted Fund	3,015,729	(3,090,108)	(74,379)
TOTAL FUNDS	<u>7,909,414</u>	<u>(7,547,956)</u>	<u>361,458</u>

Orphans in Need

Notes to the Financial Statements - continued
for the year ended 31st January 2018

18. MOVEMENT IN FUNDS - continued

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.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st January 2018.