



ANNUAL & FINANCIAL REPORT 2016

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05080486 (registered in the United Kingdom)

CHARITY REGISTRATION NUMBER

1105056 (registered in England and Wales)

REGISTERED OFFICE

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Muslim Hands has
been providing
emergency relief
across the world
for over **20 years**

Introduction

This is the 2016 annual report of the Muslim Hands trustees. It is presented together with a Trustees' Responsibilities Statement, the Independent Auditor's Report and the financial statements for the year ended 31 December 2016.

The financial statements for the year ended 31 December 2016 have been prepared in accordance with the accounting policies set out in the notes to the financial statements. The financial statements comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP, applicable to charities preparing their accounts in accordance with FRS 102.





Review of Achievements & Performance for the Year

Muslim Hands trustees are pleased to announce the remarkable work that the charity has carried out during the year 1 January 2016 – 31 December 2016. In the wake of an increasingly challenging financial environment, due to external factors such as the Pound Sterling's drop in value, greater competition for funds within the sector and increased regulation of the charity sector - particularly for charities working overseas - the dedicated staff and volunteers at Muslim Hands have continued showing their utmost professionalism to manage the charity's day-to-day affairs in line with Muslim Hands' organisational values and objectives.

The introduction of Sustainable Development Goals encourages Muslim Hands to continue running its programmes in Education, Water Sanitation & Hygiene, Health Care, and Livelihood support by targeting deprived communities and strengthening their ability to combat poverty. Muslim Hands successfully implemented projects globally by providing grants to its partners and implementing organisations in Asia, Africa, The Middle East and Europe.

Muslim Hands continued its humanitarian work in Syria, Sudan, Somalia, Pakistan, Afghanistan, Iraq, Palestine and other locations and showed its commitment to support the agenda for humanity which was announced during the World Humanitarian Summit (WHS) in 2016 and endorsed by UN agencies, donors and civil societies from across the world. Muslim Hands also made a commitment to bringing quality into its work by signing up to core humanitarian standards, a standard on Quality and Accountability (CHS) setting out nine commitments that organisations and individuals involved in humanitarian response can use to improve the quality and effectiveness of the assistance they provide.

At UK level, the charity continued supporting its existing commitments by making grants to local organisations and networks for implementing community development projects with a focus on women's empowerment, poverty alleviation, prisoner rehabilitation and youth and education.

The charity put in place and are following a robust due diligence process to ensure the right partners are selected to implement projects on the ground. This involved collecting information about key stakeholders and signing collaboration agreements.





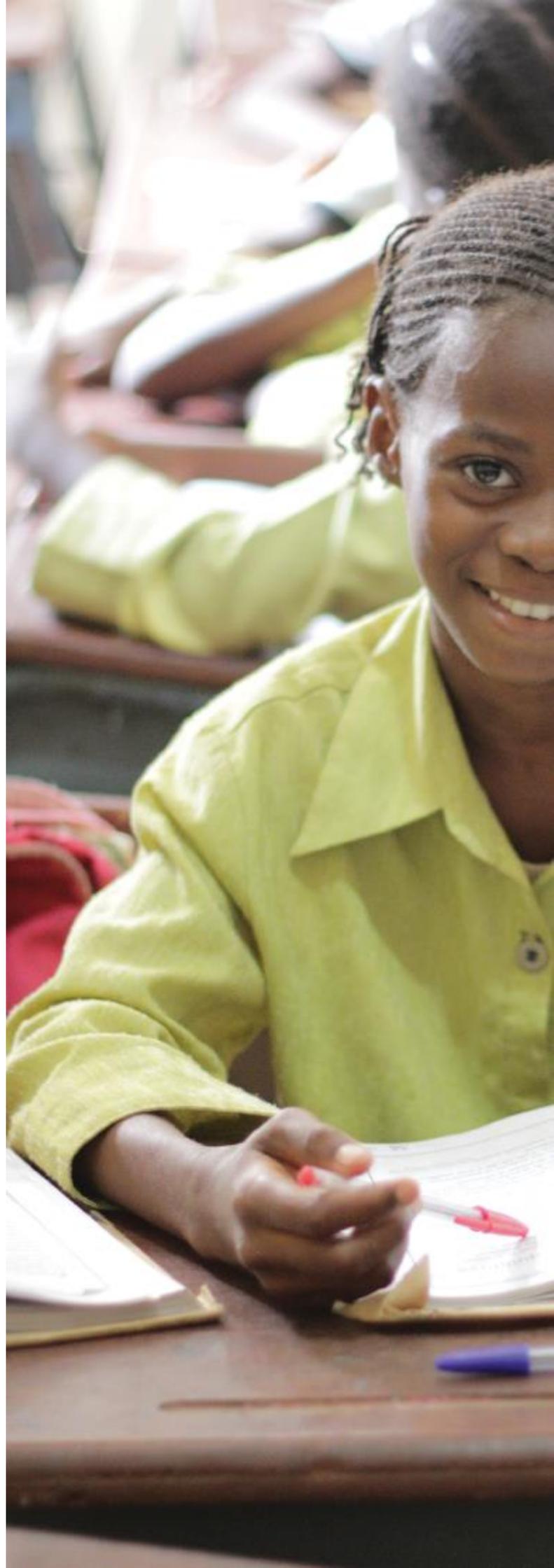
Objective, Vision & Mission

MUSLIM HANDS' OBJECTIVES ARE:

- The relief of poverty and sickness anywhere in the world, and in particular amongst those affected by natural disasters or by wars and other conflicts, with the provision of financial or other assistance including medicines, hospitals, shelter and food;
- To advance education amongst those in need anywhere in the world, with particular regard to orphans;
- The advancement of Islamic faith through education and the promotion of inter-religious harmony through dialogue and cooperation with other faiths and traditions.

THE FULFILMENT OF THE ABOVE OBJECTIVES IS ENSHRINED IN OUR MISSION STATEMENT

“To be at the forefront in delivering relief from poverty, sickness and the provision of education worldwide. To provide an ethical service for the collection and distribution of funds in an effective, efficient, transparent and wholly accountable manner.”





OUR VISION

‘Inspired by the values of our faith, Muslim Hands is working towards tackling the root causes of poverty and creating a fairer world for everyone. We believe that every human being has the right to an education, access to clean water and food and the means to support themselves, their family and their community.

Our aims and objectives are a reflection of our beliefs. At Muslim Hands, we believe that:

- Everyone, irrespective of race, colour or faith has the fundamental right to a life of dignity, free of poverty and oppression.
- Poverty can and must be eradicated, as it exists primarily due to the unjust distribution of resources.
- By working directly with poor communities we can bring about positive changes from within those communities.
- Literacy, education and vocational skills training are fundamental to the development of impoverished communities and are the most effective tool for empowering the poor to break out of the cycle of poverty.
- It is our duty to assist impoverished people in times of crisis such as war or natural disaster.

The trustees review the aims, objectives and activities of the charity each year. This review will look at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity’s aims, objectives and activities remained focused on its stated purposes.

PUBLIC BENEFIT STATEMENT

The section of this report above entitled ‘Aims, objectives and activities’ sets out the aims and priorities of the charity.

The trustees have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the charity’s aims and objectives, and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set. The Trustees have concluded that:

- The aims of the Charity continue to be charitable.
- The aims and work done give identifiable benefits to the charitable sector both directly and indirectly to individuals in need.
- The benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay; and there is no detriment or harm arising from these aims or activities.



Humanitarian Response

HAITI

Helping Hurricane Victims in Haiti

When Hurricane Matthew swept through Haiti in October last year, it left over 800 people dead and flattened entire towns and villages. The poverty-stricken island, which was already struggling to recover from the devastating effects of a magnitude seven earthquake that hit the country in 2010, was thrown into further disarray as thousands of people lost their homes and livelihoods.

Muslim Hands has been working in Haiti since 2010 through our partners on the ground who, immediately after the hurricane struck, delivered vital food relief and roofing materials to 400 families in Jérémie, one of the most severely affected areas.

Yemen

Yemen Food Crisis

The conflict in Yemen has exacerbated years of widespread poverty. Over 18 million Yemenis are desperately in need of humanitarian aid and the country is on the brink of famine. Yemen currently has one of the highest rates of child malnutrition in the world, as over 14 million people are food insecure.

Last year, Muslim Hands distributed emergency relief in Adan, Sana'a and Hadhramout. We are now providing vital food aid to families in Al Hudaydah, one of the areas worst affected by conflict. The food parcels distributed include essentials such as rice, flour, oil, sugar and milk, and are a lifeline to some of the 100,000 starving local children.

Iraq

Aid Distributions in Northern Iraq

As Iraq enters its thirteenth year of war, its people continue to suffer unimaginable difficulties. As well as continuing with our ongoing work in the country, Muslim Hands Iraq carried out emergency distributions, throughout the winter, to displaced families staying in Al Kazer camp.

Men, women and children fleeing the devastating conflict in Mosul received vital food supplies including bread and flour as well as 1,400 blankets and 400 pillows to help keep them warm through the cold season.



SYRIA

Now in its sixth year, the Syrian crisis continues to cause unprecedented suffering to hundreds of thousands of families.

Over 11 million Syrians have been driven out of their homes and almost five million have been forced to flee the country. The number of Syrians relying on humanitarian aid is now an estimated 13.5 million.

Despite the challenges of reaching communities in such a complex political situation, Muslim Hands remains committed to the people of Syria. Through our reputable partners, Muslim Hands was able to deliver immediate aid such as food and clean drinking water, we have also been funding schools, healthcare services and livelihoods projects for Syrians since 2012.

Bread Factory

Since the outbreak of war, the price of bread, has risen by over 6,000%. Alhamdulillah, our support of a bread factory project is still ongoing. The bakery run by the local community located in Idlib provides 32,000 pieces of bread a day to displaced families.

Hope for the Children of Syria

Muslim Hands funded three schools in Syria, that are educating over 1,200 children and employing 72 teaching staff. Located in Idlib, rural Aleppo and rural Damascus - three of the five governorates that account for nearly half of Syrian children not in education - these schools provide a safe, healthy learning environment, as well as a sense of normality and routine for families. Most importantly, they help protect the future of Syria's children amidst the chaos and uncertainty of violence and conflict.

ROHINGYA

Homes for the Rohingya

Muslim Hands has been committed to humanitarian aid in Myanmar since 2008 and our commitment to the Rohingya community remains, even after their plight has ceased to be mainstream news. Since last Ramadan, we have funded construction of 200 shelter homes for households displaced by conflict and violence in Rakhine state.

The homes are all built using disaster resilient, sustainable, locally sourced materials and are constructed by local craftsmen and labourers ensuring that they are of maximum benefit to both the community and the environment.

Emergency Aid for Besieged Families

After witnessing the horror of communities trapped in besieged towns and cities across Syria over the past year, our partners on the ground risked their own safety to deliver vital food relief to Madaya's residents who had resorted to eating leaves and grass to survive. Towards the end of 2016, our ongoing emergency response also included distributing emergency food hampers to over 10,500 evacuees fleeing besieged Eastern Aleppo with nothing more than the clothes on their backs.



Empowering Communities

PALESTINE

Since the opening of the Gaza office in 2007, Muslim Hands has helped establish hundreds of projects in Palestine. These range from short-term interventions like emergency relief and the re-building of homes, to ongoing support like mobile clinic and orphan sponsorship programme.

As years of conflict, illegal settlements and the blockade on the Gaza strip make life ever more difficult for Palestinian families, we remain committed to supporting them in every way we can.

30,000 Olive Trees Planted

It's estimated that a massive 20% of the agricultural economy in Palestine is based on olive trees. However, the loss of land through conflict and illegal settlements has made it increasingly difficult to sustain olive tree orchards.

In the last six months alone, 30,000 olive tree saplings donated by you have been distributed to farmers in Gaza and Jerusalem. Not only will these distributions help individual families to support themselves, but they will also give a much-needed boost to the country's fragile economy.

Supporting Mental Health in Gaza

Muslim Hands Psychological Rehabilitation Centre was opened during the Gaza Crisis of 2008-09 to tackle the growing number of mental health issues arising from the stress of conflict, occupation and the Israeli blockade. Since then, the number of mental health disorders in Gaza has risen year by year.

The Centre offers a comprehensive range of services for children and women, with a special focus on widows and orphans. These range from counselling and therapy programmes to outings, workshops and family fun days. Since its inception the Centre has provided support to nearly 10,000 people and in 2016 it continued to support approximately 1,000 people, providing psychological support to around 200 traumatised children and provided mental health consultation to the mothers of the traumatised children.

PAKISTAN

Three Clinics for Disabled People

A community is only truly empowered when it can support its most vulnerable members. In Pakistan, where accessing even the most basic healthcare is difficult for disadvantaged families, being able to afford specialised treatment is simply out of the question.

Muslim Hands financially support three rehabilitation centres in Wazirabad, Kotli and Muzaffarabad which provide free treatment and assistance to those with disabilities, including physiotherapy, rehabilitation for paralysed people and assistive devices such as wheelchairs, crutches and prosthetic limbs. During the reporting year, the centres helped more than 25,000 disabled adults and children with tailored services.

Volunteers See Our Eye Clinics First-Hand

In December 2016, Muslim Hands volunteers from across the UK visited Wazirabad, Pakistan, for a truly hands-on experience within schools, medical programmes and water projects.

One volunteer, Mareem, recalled an unforgettable experience in one of our Muslim Hands eye clinics with an elderly cataract patient who almost missed out on vital surgery. She told our team about how distressed the patient was about the operation as the procedure would be a complicated one.

Mareem comforted the woman and convinced her to proceed with the operation. While Mareem held the patient's hand, the operation was carried out without a hitch.

MALAWI

Outreach Clinic Makes Healthcare Accessible in Malawi

In Malawi, where less than half the population live within 5km of a healthcare facility, Muslim Hands Malawi medical outreach clinic is a lifeline. Established in March 2016, the clinic offers free healthcare including testing for malaria and HIV, two of the country's biggest killers. Since the clinic opened, child mortality rates in the areas it serves have dropped and 3,000 people have been reached with vital medical care.



Water Sanitation & Hygiene

Whether water is used for drinking, cooking, washing or feeding crops and livestock, it is certainly no exaggeration to say that it has a greater impact on the health and development of a community than any other resource.

This helps us better understand the well-known saying of the Prophet Muhammad (saw):

'The best form of charity is giving water.'

Indeed, it is one of the reasons why we fund drilling and digging of thousands of wells of various sizes and depths all over the world, year after year.

However, wells are not the only water relief we provide. Constructing irrigation systems for farmers, installing water tanks and providing emergency water supplies to victims of conflict and disaster are just some examples of the other work we have carried out over the past year.

At each stage of the work, the communities are involved in decisions and take ownership of the projects. For large installations, community-based organisations are formed and trained to ensure that the water is regularly monitored and the water-source is maintained.



WATER WELLS



This year Muslim Hands
has built over 3,837 wells
in Asia and Africa



Tackling the Water Crisis in Mali

In Mali, a large landlocked country with vast deserts and a long dry-season, 3.7 million people lack access to clean water and sanitation. As 80% of the population work in agriculture, the unpredictability of rainfall makes survival increasingly difficult.

Muslim Hands have been active in Mali since 2005. Over the years, Muslim Hands Malawi has provided safe water to thousands of people. Last year, with the help of one generous donor, Muslim Hands installed ten community wells in Banko, Kati Region, where villagers were having to walk long distances to the nearest source of water, which was not always suitable for drinking.

These wells now serve over 800 families with clean water, reducing the risk of potentially life-threatening illnesses, especially among children.

Access to Clean Water for 1,000 Families in Kashmir

The reliance of both India and Pakistan on Kashmir's rivers and tributaries means that many Kashmiris are missing out on the benefit of accessing their own water sources, leaving families across the region facing water insecurity.

In western Kashmir's Pulwama, Anantnag and Kulgam districts, thousands of villagers were relying on small streams as their only source of water. Realising the need for a network of reliable clean water sources, Muslim Hands Partners worked with local communities to construct 100 wells serving over 5,000 people.

The project has drastically reduced the risk of water-borne diseases like diarrhoea, malaria and typhoid in the areas it has been implemented. Not only that, but the involvement of local families and the formation of community based organisations to maintain and oversee the wells, as well as address other welfare-related issues in the villages, has provided much needed opportunities for communal interaction in an area where conflict and political unrest has affected every aspect of society.



TUBE WELL £190

Serves 3-4 families with clean water for 10+ years. Manually operated, able to lift filtered water up from 30 meters beneath the ground.



DIG-A-WELL £660

Can serve up to 200 people with clean water for drinking, washing, cooking and rearing livestock. Able to draw water from depths of up to 40m.



COMMUNITY WELL £2,600

Serves a whole community and is suitable for agricultural use. Mechanically or motor operated, able to draw filtered water from 200 meters beneath the ground.



Quality Education & Child Protection

A New School for Orphans in Sylhet, Bangladesh

Muslim Hands has been supporting quality education to over 25,000 children worldwide. In 2016, Muslim Hands Bangladesh initiated construction of a school and subsequent orphanage building for 160 enrolled orphans in Sylhet, Bangladesh. This would be a large facility containing a computer lab and a library. Despite considerable progress in the country's education sector, around five million local children between the ages of 6-13 years do not attend school. Projects like these are vital in ensuring that more children are given access to educational opportunities, irrespective of their background or circumstances.

Orphan, Kebba Saidy is Training as a Teacher

Kebba Saidy is the perfect example of how orphan sponsorship can benefit communities for generations to come. Kebba was sponsored by Muslim Hands in January 2003 and after successfully completing his education, he is now training to be a teacher at the local school he attended.

Described by his teachers as a committed and diligent student, Kebba was a prime example to his peers. While in school, his teachers were so impressed with his abilities that they would trust him with the task of preparing learning charts for lessons. It was therefore no surprise that Kebba later went on to enrol in Gambia College for a teacher training program after he completed his primary and secondary education. On completion of this course in April this year, he will become a qualified teacher.

Kebba expressed his hopes that Muslim Hands' donors would continue their work in Gambia, and give other children the same opportunities as him, adding: **'I want to thank my sponsor for everything that they have done for me'**.

Reuniting Street Children with Their Families

14-year-old Anas ran away from home when his step-father began beating him. With nowhere to turn, he started living on the streets of Karachi where he was found by staff at the Muslim Hands funded Shelter for Street Children. Anas was taken to the centre where he stayed for nine months. As well as attending regular counselling sessions, Anas received vocational training to help build his skills and confidence.

Eventually, the team at the centre organised a supervised visit to Anas' mother. From there, the project facilitated family counselling and support, with dedicated sessions for Anas and his step-father. Now, the family are happily reunited and Anas prays that Muslim Hands can continue to reunite other street children with their families.

Children living on the streets are vulnerable to all manner of exploitation and abuse. In partnership with the Azad Foundation, we work to provide accommodation, food, psychological support and education to street children, as well as trying to reunite children with their families wherever possible.

Women's Empowerment

Muslim Hands and the WFP Empowering Women in Afghanistan

In Afghanistan, as in many parts of the world, a lack of economic opportunities coupled with social and cultural barriers means that women find it extremely difficult to earn an income. Considering that half of Afghanistan's population is female, empowering women to contribute to their communities is beneficial for everyone.

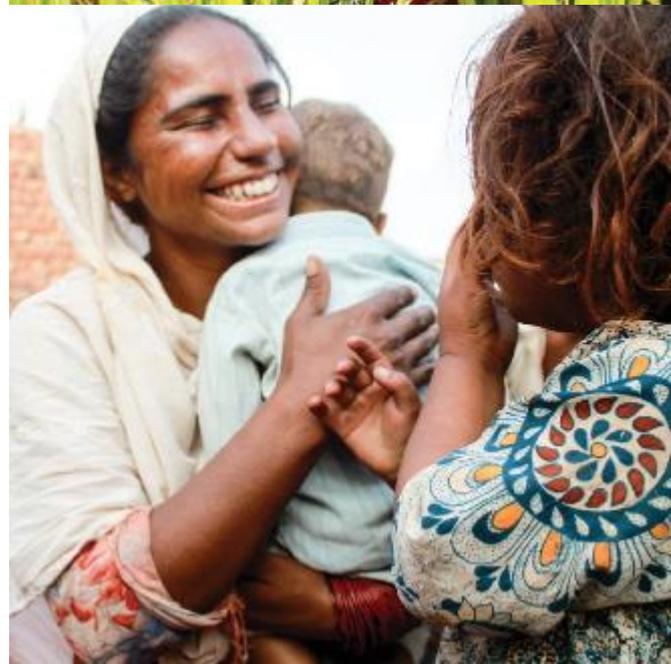
Last March, Muslim Hands Afghanistan- in partnership with the World Food Programme - began a six-month project to provide vocational training and food relief to disadvantaged women and their families in Herat and Kabul. Monthly food vouchers, redeemable at local businesses and suppliers, were provided to 7,000 families, not only ensuring they were food secure, but giving them an incentive to participate in the training programme.

5,480 women received vocational training and support in tailoring and flower arranging through the project, giving them the skills and experience they need to become active members of their society and provide for themselves and their families.

Mother & Child Healthcare in Partnership with the Department of Health, Afghanistan

Muslim Hands Mother & Child Healthcare, titled as Motherkind Clinic in Afghanistan, has been providing life-saving care to mothers and infants in Kabul's Puli Charkhi district since 2011. In the last nine months alone, 76,179 people have benefitted from the clinic's services as trained midwives and health workers worked hard to achieve the target for no delivery-related deaths in the area for the year 2016.

Now, in recognition of the clinic's impact on maternal health in Afghanistan, the Ministry of Public Health will be working with Muslim Hands Afghanistan to expand the clinic, allowing greater assistance to reach even more women in need. The expansion will include a new laboratory, additional facilities for dealing with complicated maternal and infant medical issues, and an increased number of nurses, doctors and health workers.





Our Motherkind
clinics have served
over **176,000**
patients over the
past year

Mother & Child Healthcare Services Covered over 100,000 People in Drought-Hit Somalia

During 2016, Muslim Hands Somalia's Motherkind clinics have provided antenatal and post-natal health services, immunisation programmes and health education to over 101,244 people in the Wardhiigley, Kaxda and Kismayo districts of Somalia.

In Somalia, a country that has one of the world's highest mortality rates for mothers and children under five, access to maternal health services is a lifeline. With the average woman giving birth to up to seven children, the provision of healthcare for new and expectant mothers is essential to the well-being of the whole nation.

Muslim Hands Somalia's maternal health centres not only provide life-saving medical care, but also educate communities on how to provide long-term care for mothers and babies.

Microloans for Mothers in Malawi

In Malawi, women make up a large and ever-growing proportion of the workforce. However, 90% of women live in poverty and have been deprived of access to financial services. That's why, when an opportunity arose to partner up with Microloan Foundation, an NGO dedicated to helping women become financially independent, we were more than happy to get involved.

In partnership with Microloan Foundation, we launched a programme which offered small loans and business training to a group of 45 women, so that they could start up their own businesses or keep their farms running efficiently. With a secure income, women can afford to not only feed their families, but also to send their children to school, providing them with a way out of poverty.

Amina is one of the 45 women who have benefitted from this program. Before she took part in the scheme, food was a major concern for her and many others like her. Amina and her family would go two or three days without having anything to eat. Now, she has turned her life around. With the loan, Amina was able to open a small grocery shop and she can now afford to send her children to school.



UK Projects

Understanding the rights of our neighbours is an important part of being a Muslim. Whilst the generosity of donors here in the UK has allowed us to carry out relief work in locations across the world, there is also a great need within our own local communities.

Since 2008, our award-winning UK Community Development department has been working to tackle issues of poverty, exploitation and exclusion. Now, with so many British families feeling the strain of economic instability, our work empowering communities here in the UK is as vital as it's ever been.

‘And be good to the neighbour who is your relative and to the neighbour who is not a relative.’

Qur'an, 4:36



Young Muslim Writers Awards

Our sixth Young Muslim Writers Awards was held in December in association with the Yusuf Islam Foundation. In the company of award-winning authors, writers and educationalists, we celebrated the remarkable achievements of young wordsmiths and launched three new categories for the 2017 competition. Judges for 2016 included Tim Robertson, Director of The Royal Society of Literature, winner of the Waterstone Children's Book Prize David Solomons and Gillian Clarke, National Poet for Wales 2008-2016.



Christmas Hampers for Refugees

As well as holding a Christmas lunch for the elderly in conjunction with the Khidmat Centre for the second year running, this winter we distributed special Christmas hampers for refugees and asylum seekers in the Bradford area. The hampers included all the essentials needed to cook up a traditional Christmas dinner and were distributed to families identified by churches and asylum providers.



Muslim Hands UK Community Development team member, Sofia Buncy, told local media outlets:

'Compassion and helping the needy is the common thread running through all our faiths, so Muslim Hands were naturally happy to help. I believe it is about having faith in Bradford but also faith in humanity'.

School Mentoring Programme

In East London, which is home to some of the most deprived boroughs in the UK, children can face all sorts of obstacles to their learning, whether it's a lack of role models they can aspire to, a lack of opportunities or issues with confidence and self-esteem.

A fairer society is built on a foundation of equal opportunities for all. That's why last year, the UK Community Development team supported a mentoring programme in East London where students facing problems in school received additional support through a series of mentoring sessions focusing on revision, homework and learning in the classroom.

Due to the programme's success, another mentoring scheme was set up in South London earlier this year.

Muslim Women in Prison Receives Butler Trust Award

At the beginning of this year, the Muslim Hands UK Community Development team were recognised for their ground-breaking work in prisoner rehabilitation when team member Sofia Buncy received a Butler Trust Award for her Muslim Women in Prison project.

Set up in 2012, the Muslim Women in Prison project has been highlighting and addressing the issues facing Muslim female prisoners through a range of initiatives including one-to-one support for inmates both pre and post-release, the provision of Ramadan parcels and Eid gifts, and a major report on the experiences of Muslim women in prison, co-authored by Sofia herself.

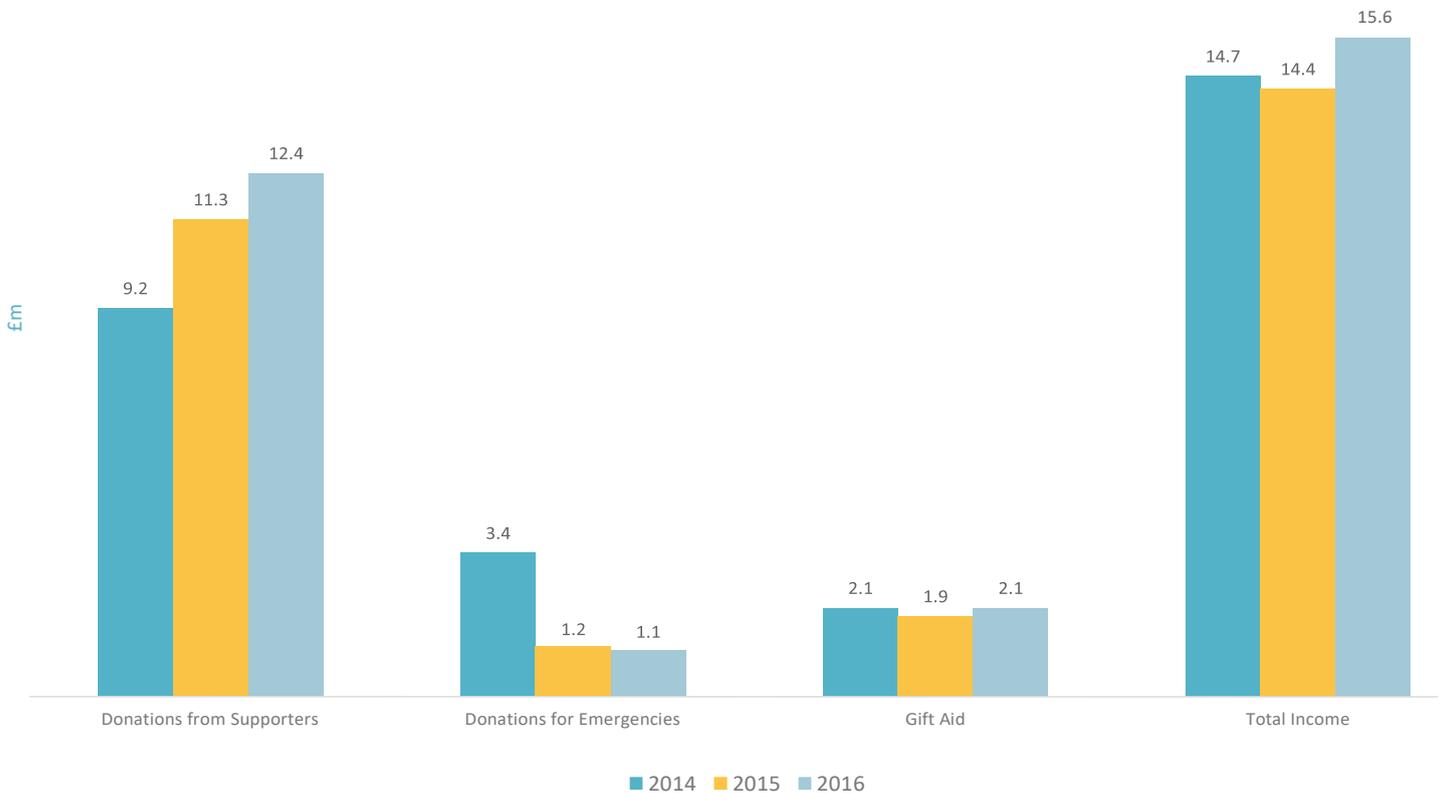
Financial Review

Income and expenditure

This year, Muslim Hands raised £15.7m, with over three quarters received from our supporters who donated the generous sum of £13.5m, with the balance of £ 2.2m coming from Gift Aid. The total income received in 2016 was up from the level of income raised in the previous year (£14.4m).

Income (2014 - 2016)

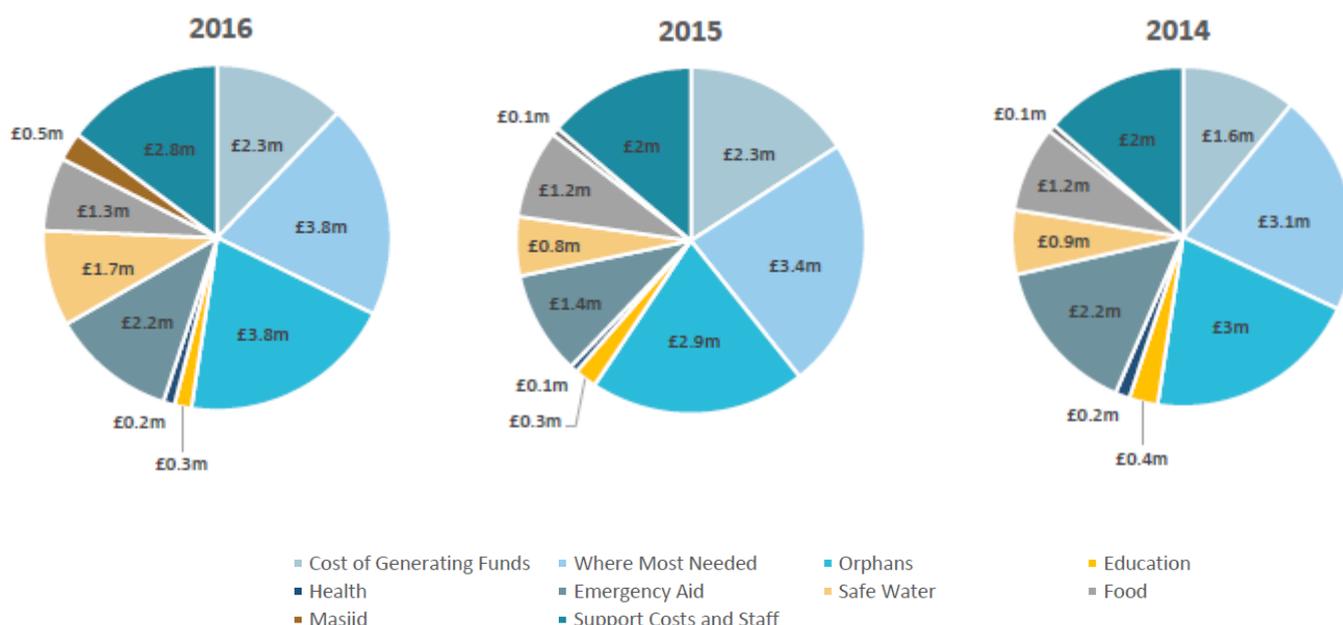
	2016	2015	2014
	£m	£m	£m
Donations from Supporters	12.4	11.3	9.2
Donations for Emergencies	1.1	1.2	3.4
Gift Aid and interest	2.3	1.9	2.1
Total Income	15.8	14.4	14.7



Expenditure (2014 - 2016)

During the year, Muslim Hands spent over £19.0m. This helped us reach a larger number of beneficiaries, particularly in areas affected by conflict or natural disasters. The funds used included appeal funds raised in prior years.

	2016	2015	2014
	£m	£m	£m
Cost of Raising Funds	2.3	2.3	1.6
Charitable Activities:	16.7	12.2	13.1
Where Most Needed	3.8	3.4	3.1
Orphans	3.8	2.9	3.0
Education	0.3	0.3	0.4
Health	0.2	0.1	0.2
Emergency Aid	2.2	1.4	2.2
Safe Water	1.7	0.8	0.9
Food	1.3	1.2	1.2
Masjid	0.5	0.1	0.1
Support Costs and Staff	2.9	2.0	2.0
Total Expenditure	19.0	14.5	14.7

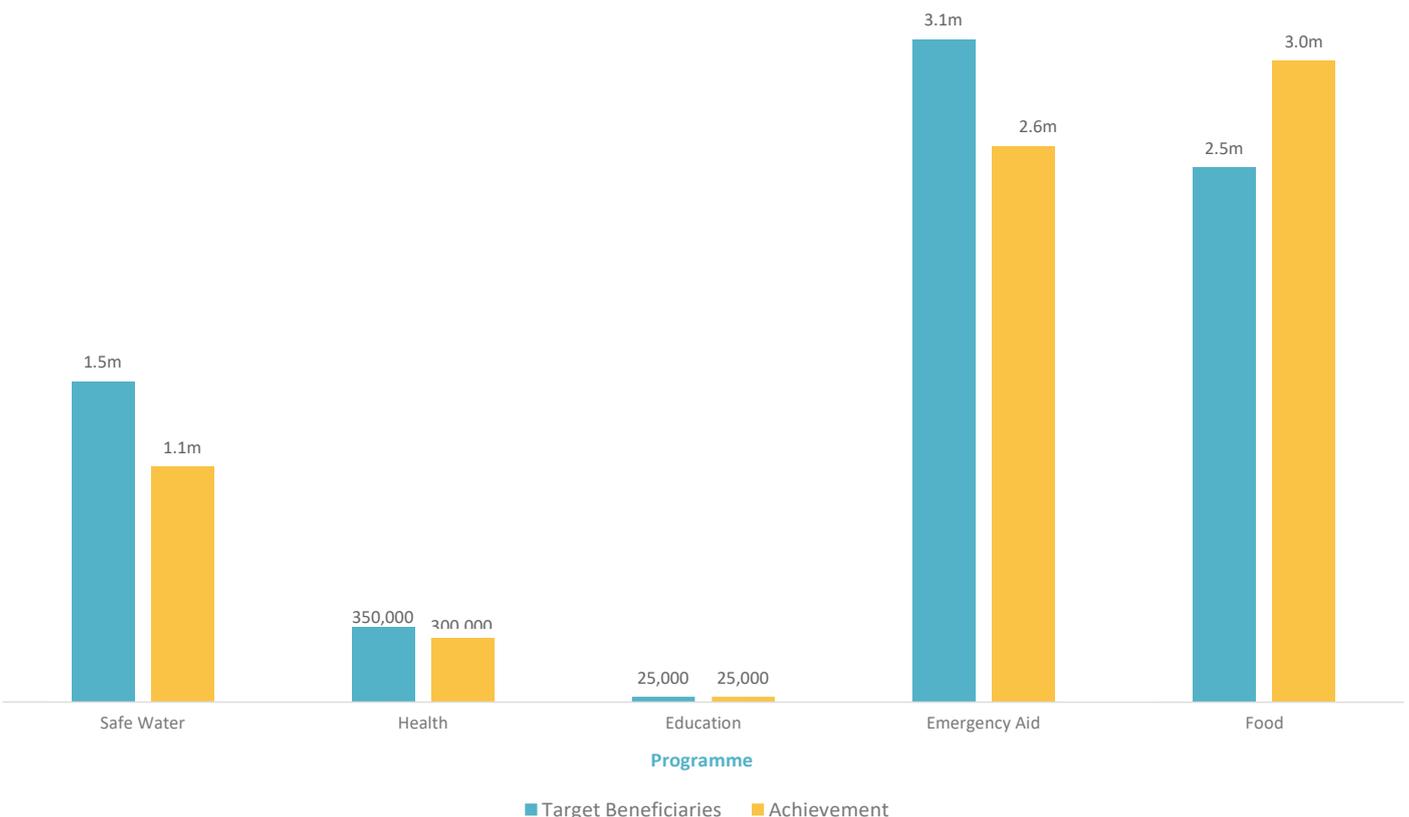


Programme Achievements (2016)

The following table provides some details of the various programmes we implement, the number of beneficiaries supported, and the achievements related to each project category:

Programme	Target Beneficiaries	Achievement
Safe Water	1.5 million (women, men & children)	1.1 million (through provision of deep water wells, hand pumps, water filtration units)
Health	350,000 people	300,000 (through Muslim Hand BHU's, disability centres, MCH's and ambulance service)
Education including Orphans and Children	25,000	25,000 (through provision of education, health, and food)
Emergency Aid	3.1 million	2.6 million (through provision of food, shelter, water, non-food items, livelihoods)
Food	2.5 million	3.0 million (food distribution in three major projects)

The target number of beneficiaries was based on the expected income for the year. One of the factors that affected reaching out to less beneficiaries was the increase in project costs due to Brexit and the devaluation of the Pound. Muslim Hands will work harder to increase its fundraising ability and is putting in place measures to minimise the risks associated with currency fluctuations.



During programme implementation, a number of factors including donor commitments, availability of funding, socio-economic conditions of the donors or target beneficiaries, interventions by the respective government institutions, UN Agencies and other humanitarian actors, and coverage of the same pool of target beneficiaries can impact upon the project achievement targets regarding both control and treatment scenarios.

Muslim Hands is always committed to assisting the poorest, most marginalised and vulnerable segments of society, irrespective of race, religion and gender. Most of our implementation is on-going, therefore if targets are not met, we continue to work with the same communities during the following year. Our partnerships, networking, policy level advocacy and lobbying components of the program also support the target beneficiaries.

Principal sources of funding

The principal source of funding is from individual donors from within the UK who respond to appeals via mail, email, website or other forms of fundraising through radio and television.

Reserves

From its inception, Muslim Hands has raised funds for specific projects (restricted funds) and funds which are not specified for a particular project (unrestricted funds) which would be utilised where most required and applied at the discretion of the trustees to further the charity's purposes. Over the past three years (2013 – 2016), Muslim Hands' voluntary income has remained steady at approximately £12.8m. A significant proportion of this income consists of restricted funds for specific projects - the majority of which constitutes short-term aid responding to the basic needs (including food, water, clothing, shelter and primary education) of beneficiaries in areas blighted by conflict and or devastated by natural disaster. Given the charity's present level and nature of activities, the unrestricted funds not committed or invested in tangible and intangible fixed assets ("the free reserves") held by the charity should be £600,000. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. Muslim Hands depends on unrestricted funds for its long term developmental programmes, particularly in regions which have not received media coverage in recent months and years which has led to increased demand on unrestricted funds. In light of this and the donor giving patterns of recent years, Muslim Hands has continued with its plan initiated in 2014 to:

1. Increase our capacity to work in emergency zones;
2. Simultaneously consolidate the geographical and thematic spread of long term projects and projects offices;
3. Develop closer working relationships with grass-roots organisations in countries where we carry out projects;
4. Diversify the donor base.

These measures, which will bring further efficiencies and savings, but still allow us to increase our reach to beneficiaries, will also be instrumental to the success of this plan.

In the event of a significant drop in funding, the trustees feel that they would be able to continue the current activities of the charity through the availability of reserves. It would obviously be necessary to consider how the funding would be replaced as activities change. The charity needs to be able to respond quickly to appeals for the relief of suffering in varied communities around the world and is presently achieving this aim, whilst further aiming to increase its unrestricted reserves position throughout each subsequent year.

Nature of funds

The Trustees confirm that, on a fund-by-fund basis, the assets are available and are adequate to fulfil the obligations of the charity.

Grant making policy

During this period, the charity awarded grants totaling £14,250,585 (2015: £9,901,727). The charity's policy is to make gifts of this nature to individuals and organisations which further the objectives of the charity and each request is reviewed by the trustees on this basis. The majority of the grants are to other Muslim Hands entities in various countries around the world who implement projects on behalf of the charity, thereby assisting Muslim Hands in fulfilling its objectives. The trustees' approach is that where possible, the bulk of the grants should go to other Muslim Hands entities, rather than having to rely on third-party organisations and individuals to carry out activities on the charity's behalf.

Investment policy

Surplus funds are usually kept in a high-profit reserve account to ensure the best return for the charity. The account pays profit based on Islamic Finance principles.

Plans for the future

Muslim Hands has continued to grow steadily since its inception, reaching an increasing number of vulnerable and suffering communities year after year. To continue the mission of aiding more people effectively and efficiently as possible, Muslim Hands will be focusing on organisational restructure and internal development, stronger emphasis on forming partnerships with grass-root level delivery partners overseas and at home and increasing our income from trusts and institutional funders. Muslim Hands' skill and experience establishing and running educational projects is a long standing and recognised strength and it will be the primary area of focus going forward. Muslim Hands will be focusing building on these strengths and gain sector-wide recognition and funding for its work.

In recent years, Muslim Hands has invested great effort in developing in-house CRM and project management systems and consequently enjoys a good level of efficiency in this area demonstrated by a relatively low staff-to-income ratio. Muslim Hands is currently developing a new generation of web-based CRM, financial management and programmes systems to achieve better control, more collaboration and increase learning with our partners.

Structure, Governance and Management

Muslim Hands was legally established as international NGO in 1993 by a trust deed and registered with the Charity Commission under registration number 1029742 on the 6th December 1993. In 2004, Muslim Hands changed its structure, registering as a company limited by guarantee at Companies House in England on the 22nd March 2004 and with the Charity Commission on the 22nd July 2004 under registration number 1105056. The funds in the original trust were transferred to the newly incorporated company and thereafter the original trust was de-registered on the 8th November 2006. Muslim Hands has been operating under the company structure to this day.

As Muslim Hands is constituted as a company limited by guarantee, it is therefore governed by a memorandum and articles of association. Eligibility for membership of the charity and membership of the board of trustees is governed by the memorandum and articles of association. Currently, all of the members of Muslim Hands also serve as directors of the company and are trustees of Muslim Hands.

Muslim Hands is not a member of a wider network or umbrella group, save for being the founding entity for other legal entities established in other jurisdictions and who operate under the name and logo of Muslim Hands.

The trustees of Muslim Hands are legally responsible for the charity and set the strategic direction with operational matters delegated upon by the Senior Management Team, comprised of three individuals including the CEO. The Senior Management Team are supported by dedicated staff. The current Senior Management Team comprise Syed Lakhte Hassanain as CEO with Shahid Bashir and Tariq Nasir as Executive Directors. The Trustees set the salaries for the Senior Management Team and any rises in the salaries of the Senior Management Team are usually in line with inflation and the Senior Management Team set the salaries for the staff supported by the HR Department.

The process of recruiting trustees involves determining the optimum skills, knowledge and experience mix for the current operational climate and needs, identifying potential trustees, promoting and explaining the activities of the Board to potential trustees and the decision to appoint new trustees is then taken by the Board of Trustees.

The induction of new trustees would include an explanation of the function of the Board of Trustees and appointing a mentor for the new member to the Board of Trustees. An overview of the organisation and its activities is also provided and the trustees have commenced a process of giving short training sessions for trustees at their meetings.

Muslim Hands has been dependent on volunteer support in order to fulfil the objectives, vision, mission and to carry out its activities. The trustees would like to thank all those who have volunteered their time to Muslim Hands.

Principal risks and uncertainties

During the year, the trustees have considered the material risks facing the charity and have put in place mitigating controls to address these risks.

The continuing success of the charity is dependent on continuing to receive sufficient support and donations from the Muslim community. Trustees mitigate this risk by ensuring that income and expenditure are closely monitored and reviewed. During 2016, the trustees identified the following key risks and the measures to be taken to address the key identified risks:

1. Currency volatility

Following the UK decision to exit the European Union, there has been considerable volatility in currencies and in particular the value of the Pound Sterling (£). Consequently, the value of the Pound has dropped in comparison to other currencies and this may continue in the future. The trustees will ensure that there is provision in the budget to take into account such volatility and plan accordingly.

2. Reduced access for programme monitoring in conflict zones

The charity has a good record of responding to humanitarian needs during natural or man-made disasters such as war, conflict and civil strife. In many cases, the charity relies on partners to implement its programmes in such areas. However, there is a need to measure the effectiveness and safe implementation of these programmes but due to a myriad of reasons, it is not always possible for the charity's staff to access some conflict zones. The trustees will address this by making use of third party professional auditors and evaluators to access difficult-to-reach areas in order to assess the situation on the ground and to be able to report on the effective implementation of projects.

3. Lack of security for staff working in conflict zones

In recent years more and more international NGOs are reporting attacks on their staff, and in some cases these have proved fatal. The trustees have long been concerned about staff working in such areas and, as a result, have commissioned external specialist advisors to put together a set of policies and procedures in order to mitigate this risk. Designated in-house staff have been given responsibility to ensure that these policies and processes are being implemented.

4. Impact of the large Muslim donor community in the UK

The Muslim Community in the UK has been identified as the biggest donors of charitable gifts compared to other faith and non-faith groups. Whilst this represents an opportunity for the charity to continue to grow, the community has also seen an increase in charitable activity through the registration of new charities and the soliciting of funds targeted towards the Muslim community. There are some who entice the donor by giving assurances that 100% of their donations will be used on charitable causes. Muslim Hands does not make such claims and needs to manage donor perception through better education of both current and potential donors on why it is necessary for charities to incur some fees in order to deliver their objectives.

Statement of Trustees' Responsibilities

The trustees (who are also directors of Muslim Hands for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards FRS 102.

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP
- Make judgements and accounting estimates that are responsible and prudent;
- 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 a going-concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any given time the financial position of the charitable company and which 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, individually, are aware:

- There is no relevant audit information of which the charity's auditor is unaware; and
- The trustees have taken all steps required to make themselves aware of any relevant audit information and to establish that the auditor is aware of such information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report, which includes the strategic report, has been approved by the trustees on date and signed on their behalf by:



SL Hassanain
Trustee

Opinion

We have audited the financial statements of Muslim Hands (the 'charitable company') for the year ended 31 December 2016 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2016 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
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 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

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 other information comprises the information included in the trustees' annual report, including the strategic report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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' annual report, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report, including the strategic report, 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 trustees' annual report including the strategic report.

We have nothing to report in respect of the following matters in relation to which 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.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, 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

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.

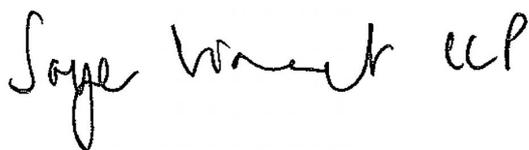
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Independent Auditor's Report
To the members of Muslim Hands

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Jonathan Orchard (Senior statutory auditor)
20 September 2017
for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Muslim Hands

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2016

	Note	Unrestricted £	Restricted £	2016 Total £	Unrestricted £	Restricted £	2015 Total £
Income from:							
Donations		4,593,908	11,093,346	15,687,254	5,066,204	9,328,897	14,395,101
Bank Interest		110,505	-	110,505	47,531	-	47,531
Total income		4,704,413	11,093,346	15,797,759	5,113,736	9,328,897	14,442,632
Expenditure on:							
Raising funds	3	-	2,307,805	2,307,805	-	2,332,649	2,332,649
Charitable activities							
Grants payable and operational programmes	3	5,630,194	11,089,902	16,720,096	3,527,633	8,652,066	12,179,699
Total expenditure		5,630,194	13,397,707	19,027,901	3,527,633	10,984,715	14,512,348
Net income / (expenditure) for the year	4	(925,781)	(2,304,361)	(3,230,142)	1,586,102	(1,655,818)	(69,716)
Transfers between funds	13	(569,822)	569,822	-	(955,015)	955,015	-
Net movement in funds		(1,495,603)	(1,734,539)	(3,230,142)	631,087	(700,803)	(69,716)
Reconciliation of funds:							
Total funds brought forward		2,746,210	7,047,341	9,793,551	2,115,123	7,748,144	9,863,267
Total funds carried forward		1,250,607	5,312,802	6,563,409	2,746,210	7,047,341	9,793,551

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 13 to the financial statements.

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

Muslim Hands**Balance sheet**

Company no. 05080486

As at 31 December 2016

	Note	£	2016 £	2015 As restated £
Fixed assets:				
Tangible assets	8		<u>1,405,261</u>	<u>1,459,689</u>
			1,405,261	1,459,689
Current assets:				
Debtors	9	235,388	112,103	
Cash at bank and in hand		<u>5,367,951</u>	<u>8,680,005</u>	
		5,603,339	8,792,108	
Liabilities:				
Creditors: amounts falling due within one year	10	<u>(237,697)</u>	<u>(219,609)</u>	
Net current assets			<u>5,365,642</u>	<u>8,572,499</u>
Total assets less current liabilities			6,770,903	10,032,188
Creditors: amounts falling due after one year	11		<u>(207,494)</u>	<u>(238,637)</u>
Total net assets			<u>6,563,409</u>	<u>9,793,551</u>
The funds of the charity:	13			
Restricted income funds			<u>5,312,802</u>	<u>7,047,342</u>
Unrestricted income funds			<u>1,250,607</u>	<u>2,746,209</u>
Total charity funds			<u>6,563,409</u>	<u>9,793,551</u>

Approved by the trustees on 20 September and signed on their behalf by
Syed Lakhte Hassanain



Trustee

Muslim Hands**Statement of cash flows****For the year ended 31 December 2016**

	Note	2016		2015	
		£	£	£	£
Cash flows from operating activities	14				
Net cash provided by / (used in) operating activities			(3,260,881)		1,889,694
Cash flows from investing activities:					
Purchase of fixed assets		(20,030)		(59,998)	
Net cash provided by / (used in) investing activities			(20,030)		(59,998)
Cash flows from financing activities:					
Repayments of borrowing		(31,143)		(29,130)	
Net cash provided by / (used in) financing activities			(31,143)		(29,130)
Change in cash and cash equivalents in the year			(3,312,054)		1,800,566
Cash and cash equivalents at the beginning of the year			8,680,005		6,879,439
Cash and cash equivalents at the end of the year	15		5,367,951		8,680,005

1 Accounting policies

a) Statutory Information

Muslim Hands is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is 148 Gregory Boulevard, Nottingham, NG7 5JE.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

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

g) Interest receivable

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

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other income received or generated for the charitable purposes. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1 Accounting policies (continued)

i) Expenditure and irrecoverable VAT

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:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes grants payable to deliver operational programmes furthering the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Expenditure is allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

- Fundraising 17%
- Direct Charitable 83%

Support costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

- Fundraising 54%
- Direct Charitable 45%
- Governance Costs 1%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Grants Payable

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

l) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

m) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

1 Accounting policies (continued)**n) Tangible fixed assets (continued)**

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Freehold Property 2% straight line
- Computer and Office Equipment 25% straight line
- Fixtures and Fittings 15% reducing balance

o) 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.

All of the charity's financial instruments, both assets and liabilities, are measured at amortised cost. The carrying values of these are shown above and also in note 10 below.

p) 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.

q) 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.

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.

2 Grants payable and operational programmes

	Unrestricted funds £	Restricted funds £	Total 2016 £	Total 2015 £
General	3,393,120	492,515	3,885,635	3,075,864
Orphans	-	3,875,120	3,875,120	2,935,581
Education	-	310,034	310,034	352,316
Health	-	221,352	221,352	139,617
Emergency Aid	-	2,271,727	2,271,727	1,412,096
Shelter	-	1,975	1,975	4,354
Sate water	-	1,762,104	1,762,104	718,273
Food	-	1,393,894	1,393,894	1,178,650
Masjid	-	541,765	541,765	110,478
Qurbani	-	(13,022)	(13,022)	(25,504)
Grant payable	3,393,120	10,857,465	14,250,585	9,901,727
Wages and salaries	629,968	232,437	862,405	1,004,145
Support costs (note 3)	1,563,012	-	1,563,012	1,224,991
Governance costs (note 3)	44,094	-	44,094	48,836
	5,630,194	11,089,902	16,720,096	12,179,699

Muslim Hands

Notes to the financial statements

For the year ended 31 December 2016

2 Grants payable and operational programmes (continued)

Cost	Number of gifts	2016 £	Number of gifts	2015 £
Muslim Hands Partners (Related Parties)				
Pakistan	6	1,738,539	33	1,892,599
Palestine	9	3,183,614	13	1,113,610
Sudan	5	415,871	20	483,534
Bangladesh	4	382,306	16	209,328
Niger	4	236,793	9	105,654
Afghanistan	4	208,343	13	225,493
Iraq	3	40,139	5	85,547
Somalia	4	299,738	10	238,192
Mali	4	327,694	12	86,612
Malawi	4	86,389	11	124,530
Kenya	4	43,341	11	61,481
Nigeria	1	774	3	13,732
		<u>6,963,542</u>		<u>4,640,311</u>
Non Muslim Hands Partners				
Gambia	4	157,597	8	120,694
Sri Lanka	4	143,448	6	89,177
Lebanon	6	219,267	8	73,334
Indonesia	4	41,584	6	88,110
Syria	18	594,124	21	459,542
Myanmar	4	292,870	8	243,097
Kashmir (India)	4	177,242	8	69,942
China	4	42,827	5	64,122
Mauritania	5	39,826	6	61,494
Nepal	1	22,200	8	185,181
Senegal	4	109,226	6	71,605
		<u>1,840,211</u>		<u>1,526,298</u>
		<u>8,803,753</u>		<u>6,166,609</u>
Other grants less than £50,000 in the year		<u>5,446,832</u>		<u>3,735,118</u>
At the end of the year		<u><u>14,250,585</u></u>		<u><u>9,901,727</u></u>

A full list of individual grants and the projects that are funded is available from our principal office.

All of the "Muslim Hands" overseas charity operations are controlled at a local level and have not been consolidated into these financial statements. In a number of cases, one or more UK Trustees sit on the local boards but the overseas operations have local registration. All country level operations are treated as independent partners. There is no intention on behalf of the UK board to control any country level entities even where there are common Board members, they are related parties.

During the year the Charity contributed £nil (2015: £nil) towards the office expenditure of Muslim Hands France, a separate charity registered in that country.

Muslim Hands

Notes to the financial statements

For the year ended 31 December 2016

3 Analysis of expenditure

	Cost of raising funds £	Grants payable and operational programmes £	Governance costs £	2016 Total £	2015 Total £
Grants payable (Note 2)	-	14,250,585	-	14,250,585	9,901,727
Staff costs (Note 5)	1,017,196	862,405	254	1,879,855	1,655,238
Premises costs	51,389	253,045	-	304,434	255,516
Office costs	289,415	1,242,435	-	1,531,850	926,934
Professional fees	102,157	86,738	2,094	190,989	144,129
Publications, advertising and postage	847,648	-	-	847,648	1,585,331
Audit and accountancy	-	-	22,540	22,540	24,621
Trustees expenses	-	(19,206)	19,206	-	18,852
	2,307,805	16,676,002	44,094	19,027,901	14,512,348
Governance costs	-	44,094	(44,094)	-	-
Total expenditure 2016	2,307,805	16,720,096	-	19,027,901	14,512,348
Total expenditure 2015	2,332,649	12,179,699	-	14,512,348	

Costs allocation includes an element of judgement and the Charity had had to consider the cost benefit of detailed calculations and record keeping. All categories have been allocated on a basis consistent with the use of resources.

Muslim Hands

Notes to the financial statements

For the year ended 31 December 2016

4 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2016 £	2015 £
Auditors' remuneration (excluding VAT):		
Audit	15,000	14,785
Under-provision in the prior year	–	9,836
Depreciation of tangible fixed assets	74,458	111,165

5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2016 £	2015 £
Salaries and wages	1,721,248	1,517,871
Social security costs	130,968	116,746
Employer's pension contributions to defined contribution scheme	27,639	20,621
	1,879,855	1,655,238

The average number of employees (on a head count basis) analysed by function was:

	2016 No.	2015 No.
Direct charitable operations	39	23
Fundraising and publicity	46	31
Management and administration of the Charity	1	19
	86	73

The charity operates a defined contribution pension scheme. £27,639 (2015: £20,621) has been charged in the Statement of Financial Activities during the year in relation to this pension scheme.

The total employee benefits including pension contributions and national insurance of the key management personnel were £181,487 (2015: £175,336).

There are no employees with emoluments above £60,000. During the period Syed Lakhte Hassanain, a Trustee of the Charity, was paid £54,218 (2015: £51,802) for his services to the charity as an employee. These payments are approved by the Charity Commission.

At the year end the Charity was owed £2,914 (2015: £4,414) by Syed Lakhte Hassanain.

During the year £19,206 (2015: £18,852) of expenses for reimbursement of travel and subsistence in connection with the Charity's business were paid to 6 Trustees (2015: 6 Trustees).

6 Taxation

No corporation tax has been provided in the financial statements as Muslim Hands is a registered charity and is within the exemption granted by Section 505 of the Income and Corporation Taxes Act 1988.

7 Intangible fixed assets

	Donor Mailing List £
Cost	
At 1 January 2016 and 31 December 2016	64,567
Amortisation	
At 1 January 2016 and 31 December 2016	64,567
Net book value	
At 31 December 2016 and 31 December 2015	–

8 Tangible fixed assets

	Freehold land & buildings £	Computer & office equipment £	Fixtures and fittings £	Total £
Cost				
At 1 January 2016	1,416,793	434,754	292,664	2,144,211
Additions in year	-	15,522	4,508	20,030
At 31 December 2016	<u>1,416,793</u>	<u>450,276</u>	<u>297,172</u>	<u>2,164,241</u>
Accumulated depreciation				
At 1 January 2016	150,418	399,760	134,344	684,522
Charge for the year	28,727	21,929	23,802	74,458
At 31 December 2016	<u>179,145</u>	<u>421,689</u>	<u>158,146</u>	<u>758,980</u>
Net book value				
At 31 December 2016	<u><u>1,237,648</u></u>	<u><u>28,587</u></u>	<u><u>139,026</u></u>	<u><u>1,405,261</u></u>
At 31 December 2015	<u><u>1,266,375</u></u>	<u><u>34,993</u></u>	<u><u>158,320</u></u>	<u><u>1,459,689</u></u>

Included in the net book value of freehold land and buildings of £1,293,833 (2015: £1,293,833) is £nil relating to non-depreciated land.

9 Debtors

	2016 £	2015 £
Other debtors	6,629	43,752
Prepayments and accrued income	228,759	68,352
	<u>235,388</u>	<u>112,103</u>

10 Creditors: amounts falling due within one year

	2016 £	2015 £
Bank loans	32,223	30,001
Trade creditors	131,411	161,566
Accruals and deferred income	64,685	19,195
Other creditors	9,378	8,847
	<u>237,697</u>	<u>219,609</u>

The following liabilities disclosed under amounts due within one year are secured by the company:

Bank loan	<u>32,223</u>	<u>30,001</u>
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The bank loan is secured by a legal charge over the freehold property this which it relates.

11 Creditors: amounts falling due after one year

	2016 £	2015 £
Bank loans	207,494	238,637
The following liabilities disclosed under amounts due within one year are secured by the company:		
Bank loan	30,913	30,001
The bank loan is repayable as follows:		
Within one year	30,913	30,001
Between one and two years	31,853	30,913
Between two and five years	101,492	98,497
After five years	74,149	109,227
	238,407	268,637

The bank loan is secured by a legal charge over the freehold property to which it relates. The loan is repayable in monthly instalments and bears interest at 2.5% over base rate.

12 Analysis of net assets between funds 2016

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	1,405,261	-	1,405,261
Net current assets	52,840	5,312,802	5,365,642
Long term liabilities	(207,494)	-	(207,494)
Net assets at 31 December 2016	1,250,607	5,312,802	6,563,409

Analysis of net assets between funds 2015

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	1,459,689	-	1,459,689
Net current assets	1,525,157	7,047,342	8,572,499
Long term liabilities	(238,637)	-	(238,637)
Net assets at 31 December 2015	2,746,209	7,047,342	9,793,551

13 Movements in funds 2016

	At 1 January	Income	Expenditure	Transfers	At 31 December
	2016	2016	2016	2016	2016
	£	£	£	£	£
Restricted funds:					
Afghanistan	26,992	166,511	(218,824)	46,739	21,418
Africa	453,810	85,051	(184,205)	-	354,655
Albania	3,682	20,191	(22,490)	2,278	3,661
Algeria	180	-	(52)	-	128
Azerbaijan	21,526	1,267	(6,546)	-	16,247
Bangladesh	45,001	328,674	(419,281)	128,036	82,429
Burma	975,384	76,477	(510,907)	-	540,955
Central African Republic	60,161	100	(17,307)	-	42,954
Chechnya	54,532	139	(15,701)	-	38,970
China	15,904	46,118	(48,340)	-	13,683
Ecuador	-	761	(663)	-	98
Ethiopia	22,940	27,252	(42,076)	645	8,762
Gambia	13,501	115,049	(166,085)	58,962	21,427
Haiti	42,205	23,463	(26,943)	-	38,726
India	7,562	22,110	(35,558)	11,827	5,940
Indonesia	51,792	41,170	(57,222)	3,075	38,815
Iran	113,761	-	(32,672)	-	81,089
Iraq	77,048	74,705	(72,195)	-	79,558
Japan	21,654	-	(6,219)	-	15,435
Kashmir – India	32,572	115,371	(183,724)	51,868	16,088
Kashmir – Pakistan	150,221	362,294	(421,462)	29,473	120,526
Kenya	7,471	22,106	(45,881)	22,607	6,303
Kosova	2,769	13,548	(19,540)	3,522	299
Lebanon	103,206	151,593	(231,015)	5,293	29,078
Libya	15,681	-	(4,632)	129	11,178
Macedonia	8,910	729	(2,768)	-	6,871
Majorca	75	355	(966)	635	99
Malaysia	-	-	-	-	-
Malawi	669	136,746	(103,469)	-	33,945
Mali	30,223	125,885	(333,337)	191,235	14,005
Mauritania	6,261	56,365	(47,978)	5,585	20,233
Mexico	10	9,400	(118)	-	9,292
Middle East	3,725	-	(1,070)	-	2,655
Nepal	57,356	930	(32,564)	-	25,722
Niger	12,846	95,271	(240,790)	142,593	9,920
Pakistan	10,059	1,525,540	(1,804,658)	433,860	164,802
Palestine	2,344,765	1,920,338	(3,668,338)	540,934	1,137,698
Philippines	1,081	-	(311)	-	771
Rwanda	21	11,009	(9,922)	3	1,111
Russia	-	170	(49)	-	121
Senegal	7,593	91,434	(115,424)	31,779	15,383
Sierra Leone	11,009	1,996	(3,735)	-	9,270
Somalia	13,811	369,399	(323,711)	-	59,499
South East Asia	-	-	(29,000)	29,000	-
Sri Lanka	16,177	60,294	(147,412)	80,779	9,838
Spain	-	21,136	(901)	-	20,236
Subcontinent	70,348	21,523	(26,385)	-	65,485
Sudan	24,044	441,222	(448,997)	65,944	82,214
Syria	732,587	1,094,444	(980,533)	-	846,499
UK	-	14,324	(8,892)	4,315	9,747
Europe Refugee Crisis	35,568	42,378	(59,010)	-	18,936
Non country specific	1,295,680	3,317,728	(2,178,388)	(1,324,210)	1,110,810
Bosnia	80	-	(23)	-	57
Brazil	22	-	(6)	-	16
Congo	411	60	(135)	-	335
Cuba	825	855	(482)	-	1,198
Dagestan	-	-	-	-	-
Djibouti	-	5	(1)	-	4
Dominican Republic	-	-	-	-	-
Egypt	54	448	(115)	-	386
Eritrea	8	-	(2)	-	5
France	-	-	-	-	-
Sub-total carried forward	7,003,776	11,053,936	(13,359,033)	566,906	5,265,584

Movements in funds 2016 (continued)

	At 1 January 2016 £	Income 2016 £	Expenditure 2016 £	Transfers 2016 £	At 31 December 2016 £
Sub-total brought forward	7,003,776	11,053,936	(13,359,033)	566,906	5,265,584
Ghana	-	660	(190)	-	470
Guinea	1	530	(152)	-	378
Guinea Bisua	4,524	17,193	(17,871)	2,692	6,539
Liberia	-	370	(106)	-	264
Ivory coast	33	-	(9)	-	24
Jordan	50	-	(14)	-	36
Mauritius	-	160	(46)	-	114
Montenegro	-	-	-	-	-
Morocco	-	80	(23)	-	57
Mozambique	-	5	(1)	-	4
Nigeria	-	1,415	(1,022)	224	617
South Africa	1,667	1,895	(1,023)	-	2,539
Tunisia	-	-	-	-	-
Tajikistan	-	-	-	-	-
Tanzania	1,938	1,465	(977)	-	2,426
Tatarstan	-	-	-	-	-
Turkey	-	-	-	-	-
Uganda	4,673	4,194	(5,141)	-	3,726
Uzbekistan	3,497	-	(1,004)	-	2,493
Yemen	27,183	11,443	(11,093)	-	27,532
Total restricted funds	7,047,341	11,093,346	(13,397,707)	569,822	5,312,802
General funds	2,746,210	4,704,413	(5,630,194)	(569,822)	1,250,607
Total funds	9,793,551	15,797,759	(19,027,901)	-	6,563,409

Movements in funds 2015

	(As restated) At 1 January 2015 £	Income 2015 £	Expenditure 2015 £	Transfers 2015 £	At 31 December 2015 £
Restricted funds:					
Afghanistan	169	252,675	(296,959)	71,108	26,992
Africa	661,308	1,817	(211,815)	2,500	453,810
Albania	-	21,886	(34,853)	16,648	3,682
Algeria	30	150	-	-	180
Azerbaijan	-	21,526	-	-	21,526
Bangladesh	2,637	207,710	(209,328)	43,981	45,001
Burma	757,702	477,508	(259,826)	-	975,384
Central African Republic	53,910	6,253	(2)	-	60,161
Chechnya	54,219	313	-	-	54,532
China	27	61,472	(64,122)	18,527	15,904
Ethiopia	223	45,218	(23,519)	1,018	22,940
Gambia	555	85,511	(120,694)	48,130	13,501
Haiti	47,214	1,562	(17,718)	11,147	42,205
India	8,226	30,364	(45,538)	14,510	7,562
Indonesia	6,464	122,665	(88,110)	10,773	51,792
Iran	113,761	-	-	-	113,761
Iraq	14,489	111,032	(85,547)	37,074	77,048
Japan	21,654	-	-	-	21,654
Kashmir – India	4,887	89,778	(69,942)	7,849	32,572
KASHMIR – Pakistan	100,954	359,629	(329,507)	19,145	150,221
Kenya	4,481	28,285	(61,481)	36,186	7,471
Kosova	19	17,693	(22,348)	7,406	2,769
Lebanon	417	166,768	(73,334)	9,355	103,206
Libya	15,765	50	(200)	67	15,681
Macedonia	-	14,472	(5,567)	5	8,910
Majorca	-	1,500	(1,425)	-	75
Malaysia	-	-	(51)	51	-
Malawi	24	103,294	(124,530)	21,881	669
Mali	-	81,470	(87,912)	36,665	30,223
Mauritania	408	57,417	(61,494)	9,931	6,261
Mexico	11	203	(2,601)	2,397	10
Middle East	3,725	-	(50,259)	50,259	3,725
Nepal	-	255,967	(198,611)	-	57,356
Niger	-	64,907	(105,654)	53,593	12,846
Pakistan	38,821	1,267,685	(1,925,109)	628,662	10,059
Palestine	2,204,196	1,206,529	(1,150,086)	84,126	2,344,765
Philippines	581	500	(1,000)	1,000	1,081
Rwanda	8	8,823	(9,496)	687	21
Senegal	-	59,807	(71,605)	19,392	7,593
Sierra Leone	11,009	1,372	(5,090)	3,718	11,009
Somalia	600	115,054	(238,192)	136,349	13,811
South East Asia	13,691	-	-	(13,691)	-
Sri Lanka	-	71,547	(89,195)	33,824	16,177
Subcontinent	36,591	147,345	(113,588)	-	70,348
Sudan	21,833	354,511	(484,743)	132,443	24,044
Syria	743,081	492,558	(503,051)	-	732,587
UK	-	1,566	(171,948)	170,382	-
Europe Refugee Crisis	-	71,084	(35,516)	-	35,568
Non country specific	2,792,133	2,783,502	(3,475,878)	(804,079)	1,295,679
Bosnia	80	-	-	-	80
Brazil	22	-	-	-	22
Congo	365	46	-	-	411
Cuba	-	825	-	-	825
Dagestan	-	-	-	-	-
Djibouti	-	-	-	-	-
Dominican Republic	-	-	-	-	-
Egypt	19	95	(2,060)	2,000	54
Eritrea	8	-	-	-	8
France	-	-	-	-	-
Sub-total carried forward	7,736,317	9,271,943	(10,929,502)	925,017	7,003,775

Movements in funds 2015 (continued)

	(As restated) At 1 January 2015 £	Income 2015 £	Expenditure 2,015 £	Transfers 2,015 £	At 31 December 2015 £
Sub-total brought forward	7,736,317	9,271,943	(10,929,502)	925,017	7,003,775
Ghana	-	-	-	-	-
Guinea	1	165	(3,667)	3,502	1
Guinea Bisua	-	17,223	(15,476)	2,777	4,524
Liberia	-	120	(1,610)	1,490	-
Ivory coast	33	-	-	-	33
Jordan	-	50	-	-	50
Mauritius	-	420	(2,795)	2,375	-
Montenegro	-	-	-	-	-
Morocco	-	-	-	-	-
Mozambique	-	-	-	-	-
Nigeria	-	1,787	(13,732)	11,946	-
South Africa	882	785	(1,123)	1,123	1,667
Tunisia	-	-	-	-	-
Tajikistan	-	-	(1,800)	1,800	-
Tanzania	796	3,437	(4,347)	2,052	1,938
Tatarstan	-	-	-	-	-
Turkey	-	-	-	-	-
Uganda	6,573	3,820	(5,720)	-	4,673
Uzbekistan	3,497	-	-	-	3,497
Yemen	45	29,146	(4,943)	2,934	27,183
Total restricted funds	7,748,144	9,328,897	(10,984,715)	955,015	7,047,341
General funds	2,115,123	5,113,736	(3,527,633)	(955,015)	2,746,210
Total funds	9,863,267	14,442,633	(14,512,348)	(0)	9,793,551

Purposes of restricted funds

The Restricted Fund contains funds restricted to a particular location and a group of up to ten funds restricted to each location. These funds include Emergencies, Orphans, Education, Food, Health, Safe Water, Shelter, Field, Mosque and Environment.

The prior year adjustment reflects the restatement of funds brought forward from prior years. A detailed review of restricted funds at the project level was undertaken during the year. This review demonstrated that unrestricted funds had been used in prior years to cover annual deficits on restricted funded projects. Restricted funding has since been received to cover these deficits and therefore, where this has been the case, the unrestricted funds have been reimbursed. The trustees consider that this now reflects a truer balance between restricted and unrestricted funds going forward.

14 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2016 £	2015 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	(3,230,142)	(69,716)
Depreciation charges	74,458	111,165
(Increase)/decrease in debtors	(123,285)	1,766,370
Increase/(decrease) in creditors	18,088	81,875
Net cash provided by / (used in) operating activities	(3,260,881)	1,889,694

Muslim Hands

Notes to the financial statements

For the year ended 31 December 2016

15 Analysis of cash and cash equivalents

	At 1 January 2016 £	Cash flows £	Other changes £	At 31 December 2016 £
Cash at bank and in hand	8,680,005	(3,312,054)	-	5,367,951
Total cash and cash equivalents	8,680,005	(3,312,054)	-	5,367,951

16 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2016 £	2015 £
Less than one year	65,000	81,250
One to five years	260,000	260,000
Over five years (Cancellable)	260,000	325,000
	585,000	666,250

17 Related party transactions

The Charity works in close co-operation with other Muslim Hands charities worldwide. The relationship of these charities to Muslim Hands in the UK is described in Note 2.

Muslim Hands in the UK has common trustees with Muslim Hands Pakistan, Palestine, Sudan, Bangladesh, Niger, Nigeria, Afghanistan, Iraq, Somalia, and Mali. Muslim Hands in the UK also has 5 common trustees with Muslim Hands Malawi and 2 common trustees with Muslim Hands Kenya. Grants made to these charities during the year are disclosed in note 2 of these accounts.

Tariq Nasir is a governor of Figtree Primary School which received a grant of £24,000 per annum.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

18 Ultimate controlling party

The trustees do not consider there to be an ultimate controlling party.

19 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

20 Prior year adjustment

	Unrestricted 31 December 2015 £	Restricted 31 December 2015 £	Total £
Reserves position			
Funds previously	1,409,558	8,453,679	9,863,237
Prior year adjustment			
Holiday pay provision	-	-	-
Deferred income recognition	-	-	-
Restatement of Funds	705,535	(705,535)	-
Funds restated on transition	2,115,093	7,748,144	9,863,237



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