

**Report of the Trustees and
Audited Financial Statements for the Year Ended 31st December 2024
for
Edhi International Foundation (UK)**

S Syedain & Co
Chartered Accountants & Statutory Auditors
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Edhi International Foundation (UK)

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Edhi International Foundation (UK)

Report of the Trustees for the Year Ended 31st December 2024

The trustees present their report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The overall aim of the charity is to help people in need without any prejudice of religion, caste, creed or political boundaries and to carry out the advancement of education, the advancement of religion, the relief of poverty and the promotion and preservation of health.

In furtherance of its objectives, the charity may undertake, execute, manage or assist any charitable trusts which may lawfully be undertaken, executed, managed or assisted by the charity. As a result, the charity has assisted in furthering the objectives of its connected Edhi charities in Pakistan, where it has a few common trustees. The charities in Pakistan were set up by the late Abdul Sattar Edhi to provide food, shelter, and medical care, and to procure ambulance services on a voluntary basis to the needy, which fulfils the charity's objectives as well. The charitable activities have been mainly in Pakistan but the connected charities in Pakistan have assisted in humanitarian work in other parts of the world in the past as well.

Furthermore, in furtherance of its objects, the charity is permitted to invest in donations received that are not immediately required for charitable purposes as investments, securities or property as required.

The Edhi charities in Pakistan are namely Abdul Sattar Edhi Foundation Pakistan, Bilquis Edhi Foundation Pakistan, and Edhi Welfare Centre Pakistan. Donors from the UK are aware that the donations they are making will be used by the main charities in Pakistan to help achieve their objectives.

Some of the donations collected by Edhi International Foundation UK are disseminated to the related charities in Pakistan, mainly to Abdul Sattar Edhi Foundation in Pakistan, over the last few years, where the funds have been used for charitable activities in line with Edhi Pakistan charities' constitutions and its own constitution. However, not all the funds that had been collected during the year were used for immediate charitable activities and were instead deposited in UK bank accounts, as an emergency fund, to be used for future emergency or disaster relief where vast sums are immediately required in the relief process.

Edhi International Foundation (UK)

Report of the Trustees for the Year Ended 31st December 2024

OBJECTIVES AND ACTIVITIES

Significant activities

The principal activity of Edhi International Foundation UK during the year under review continues to be to obtain donations from UK donors either to be used to assist charitable activities in the UK or to purchase equipment, ambulances and so forth to assist the main Edhi charities in Pakistan to carry out their various charitable activities. These include relieving poverty, suffering, deprivation and distress throughout the world and promoting the preservation of health. The charity also collects donations from UK donors to assist them in fulfilling their religious obligation of slaughtering animals during religious events. This money is sent to Pakistan, and the animals are slaughtered there. This is called Qurbani.

During the year, the charity raised almost all of its money from public donations, which was encouraged by way of advertising, and by dispatching leaflets and brochures by post to current and prospective donors. The advertising policy, programme for future activity, the investment policy and disbursement of funds are controlled and decided by the Trustees. They also maintain internal control for the collection of funds and safeguard against any risk involved in charitable activities.

Public benefit

In shaping the objectives for the year and planning the charity's activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. It is the trustees' opinion that the operation of the charity in its present form is for the public benefit under the principles set out in the Charity Commission guidance.

Edhi International Foundation (UK)

Report of the Trustees for the Year Ended 31st December 2024

ACHIEVEMENTS AND PERFORMANCE

Charitable Donations

During the year under review, Edhi International Foundation UK spent £1,569,096 (2023:£795,099) for charitable activities. This includes £430,369 (2023: £334,087) in relation to 2024 Qurbani (sacrifice of animals for religious purposes) on behalf of UK donors, The charity purchased an aircraft to be used in Pakistan for emergency relief purposes. In addition medical equipment, solar panels were also purchased to be used in the charitable building in Pakistan. During the year donations were collected specifically for flood relief in affected areas of Pakistan.

The charity received a large legacy which was donated for the benefit of the Edhi orphanage projects.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENT

During the year under review, the charity assisted the Edhi-connected charities in Pakistan in continuing the objectives of helping the poor and needy primarily throughout Pakistan.

The charity provides, as part of its charitable services, Qurbani service, which is an animal sacrifice on behalf of Muslims as part of their religious obligations. The monies collected in the UK are used to purchase the animals in Pakistan in order to perform the religious ritual on behalf of the UK donors. During the year, the charity purchased and slaughtered 2,109 goats and 220 cows and cow share of 2,251 on behalf of UK donors.

As part of the religious ritual, meat is distributed to the poor; as a result, the meat from the animals is used by 18 Edhi charitable homes throughout Pakistan and is also distributed to many patients in government hospitals, prisons, and other needy people in Pakistan. The skin/leather of sacrificed animals was sold, and the proceeds were utilised for further Edhi charitable activities.

During the year, donations from UK donors were used to purchase solar panels, medical equipment for the hospital's operating theatre and an elevator to be used in the hospital. A hospital that has been set up in Pakistan and the donations from the UK donors have been used to purchase equipment for the hospital over the past few years. This hospital is mostly used to enable poor and deprived people to access medical assistance, where they are unable to afford the medical system in Pakistan.

During the year, the charity's shop sold second-hand clothes and other items that were donated to them, where they are charged at a minimal amount. Donations received at the shop had also been distributed to a hospital in London.

During Ramadan, the charity distributed food boxes to the local non-Muslim community & Muslim community that were fasting. This was accepted favourably by the community, and as a result, the charity will continue with this food distribution on a yearly basis during Ramadan. Edhi International Foundation UK offers Zakat and Fitrana donation opportunities during Ramadan, allowing UK donors to fulfil their religious obligations while directly supporting Edhi's welfare programs in the UK and Pakistan.

Edhi International Foundation (UK)

Report of the Trustees for the Year Ended 31st December 2024

The charity has engaged in a Legal Funding Project with a solicitor firm to support underprivileged individuals facing immigration challenges who do not qualify for government aid. The initiative has already supported several cases over the years.

The charity has a few investment properties where it earns rental income. One of the properties was converted into two flats and from this year these have been rented out after being vacant for few years due to the length of construction.

The charity has reinvested funds into a long term fixed deposit fund over a period of 3 years at an interest rate of 4.6%.

FINANCIAL REVIEW

Financial position and Results

During the year, total donations received amounted to £5,957,298 (£5,732,620), which has increased by 3.92% compared to the previous year.

It is difficult to predict the level of donations that will be received each year, even though Muslims are the main donors for the charity and charitable donations are always high amongst Muslims due to religious requirements. However, due to the level of competition from other similar charities that are also targeting the same donors and the uncertainty of the economic environment, donors are being cautious in the level of donations that are being made, in addition to the high level of costs of living, reducing the level of disposable income available to be donated to the charity. In addition, last year the charity realised that in order to increase its donations, it would need to increase its expenditure on advertising and has seen the effect on the level of donations received as compared to previous years.

Reserves policy

Edhi International Foundation UK's operational costs (excluding charitable donations and exchange gains/losses) in the current year were approximately 8% (2023: 7%) of its total income and donations. As part of the risk management strategy, the trustees need to have sufficient unrestricted reserves to ensure stability in the event of reduced income or an emergency response. The trustees intend to maintain enough free reserves in unrestricted funds at a level that equates to approximately one year of unrestricted charitable core expenditure.

The Charity holds unrestricted funds as a reserve. The purpose of the Reserve Fund for Edhi International Foundation UK is to help ensure the long-term ability of the organisation to meet its mission. The Edhi International Foundation UK will maintain the reserve to achieve the following objectives:

- a) Managing cash flow and maintaining financial flexibility
- b) To enable the organisation to sustain operations through delays in payments of committed funding
- c) To enable the organisation to act swiftly in case of any disaster or emergency worldwide for Humanitarian Relief.
- d) To fund the near-future projects.

Edhi International Foundation (UK)

Report of the Trustees for the Year Ended 31st December 2024

FUTURE PLANS

There are increasing demands for humanitarian operations in Pakistan and worldwide. The trustees are committed to continue raising money and to increase funds collected in the UK by providing information about the wide range of Abdul Sattar Edhi Foundation's involvement in Pakistan, to general public and communities in the UK. The trustees are considering other ways they can provide assistance to the poor and needy in the UK as they have realised that there are many people in the UK that would benefit from their assistance. Their aim would be to enhance the name of the charity further in the UK.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

Edhi International Foundation UK is governed by its constitution, which was set up on 17 November 1992, and a supplementary deed dated October 2010.

Appointment of Trustees

The trustees are responsible for the administration and investment policy of the charity. Trustees are appointed and removed by the Board of Trustees. Induction training is given to the trustees on appointment and the guidelines provided by the Charity Commission as per The Essential Trustee publication are followed. New trustees would also receive training from an existing trustee about the charity and their responsibilities as a trustee and would receive a copy of the Charity Commission's guide for new trustees and the constitution of the Charity. On-going training is provided as required.

Organisational structure

In order for effective day to day running of the charity the board of trustees set up an executive committee which consists of the following trustees:

- Mr Faisal Edhi
- Ms Kubra Edhi
- Mrs Feroza Aka
- Ms Maliha Khan
- Mr Yousuf Abraham
- Mr Saad Edhi (appointed 1 December 2023, resigned 28 June 2024 and reappointed on 27 August 2025)

They have been given the powers of execution by the board of trustees and can enter into legal obligations, which will bind the charity. The power of appointing a new trustee of the charity is vested with the Board of Trustees.

Edhi International Foundation (UK)

Report of the Trustees for the Year Ended 31st December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees have a duty to identify and review risks, which the charity is exposed to and to ensure that appropriate internal controls are in place to provide reasonable safeguard against fraud and human errors. The principal risks and uncertainties faced by the charity are as follows:

- i) Increase in competition where a growing number of charities are seeking funds from the same donors.
- ii) Safeguarding assets against unauthorised use.
- iii) Compliance requirements with relevant laws and regulations.
- iv) Reputational risk where any bad publicity worldwide could have a detrimental impact on the level of future donations.

The trustees have taken the following measures to mitigate some of these risks:

The trustees liaise with the office manager, to supervise staff and daily procedures in the London office and to ensure that the charity is being run efficiently with effective safeguards, policies and controls in place to mitigate these risks. The trustees are in constant contact with the London office manager and supervise the progress and activities of the charity. The trustees make periodic visits to the London office to monitor all activities.

The trustees have engaged professional advisors to advise in complying with related laws and regulations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1015408

Principal address

803 Romford Road
London
E12 5AN

Trustees

Mr F Edhi

Ms K Edhi

Mrs F Aka

Mr Y Abraham

Ms M Khan

Mr M S Edhi (resigned 28.6.24)

Mr M S Edhi (appointed 25.8.25)

Edhi International Foundation (UK)

Report of the Trustees for the Year Ended 31st December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

S Syedain & Co
Chartered Accountants & Statutory Auditors
First Floor
87 Kenton Road
Harrow
Middlesex
HA3 0AH

Bankers

Lloyds Bank Plc
2 Silver Street
Enfield
EN1 3EN

LEGAL STATUS

Edhi International Foundation (UK) was registered as a Charity with The Charity Commissioners for England and Wales on 26th November 1992 (Charity Registration No. 1015408)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Edhi International Foundation (UK)

**Report of the Trustees
for the Year Ended 31st December 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on and signed on its behalf
by:



.....
Mr F Edhi - Trustee

Report of the Independent Auditors to the Trustees of Edhi International Foundation (UK)

Opinion

We have audited the financial statements of Edhi International Foundation (UK) (the 'charity') for the year ended 31st December 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Report of the Independent Auditors to the Trustees of Edhi International Foundation (UK)

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Trustees of Edhi International Foundation (UK)

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:

- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;

Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;

- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

- We inspected the minutes of meetings of those charged with governance.

- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

- We reviewed processes for in place for monitoring and accounting for funds provided to partner organisations outside the UK.

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of noncompliance throughout the audit.

- We reviewed any reports made to regulators.

- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

**Report of the Independent Auditors to the Trustees of
Edhi International Foundation (UK)**

- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



S Syedain & Co
Chartered Accountants & Statutory Auditors
First Floor
87 Kenton Road
Harrow
Middlesex
HA3 0AH

Date: 10/12/2025

Edhi International Foundation (UK)

**Statement of Financial Activities
for the Year Ended 31st December 2024**

		Unrestricted	Restricted	31.12.24	31.12.23
	Notes	fund	funds	Total	Total
		£	£	funds	funds
				£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,191,429	765,869	5,957,298	5,732,620
Investment income	3	374,296	-	374,296	266,904
Total		<u>5,565,725</u>	<u>765,869</u>	<u>6,331,594</u>	<u>5,999,524</u>
EXPENDITURE ON					
Raising funds	4	120,395	-	120,395	103,950
Charitable activities	5				
Costs for generating charitable income		306,079	-	306,079	322,108
Charitable Donations		803,227	765,869	1,569,096	795,099
Other	8	10,202	-	10,202	343,450
Total		<u>1,239,903</u>	<u>765,869</u>	<u>2,005,772</u>	<u>1,564,607</u>
Net gains/(losses) on investments		350,492	-	350,492	(80,000)
NET INCOME		4,676,314	-	4,676,314	4,354,917
RECONCILIATION OF FUNDS					
Total funds brought forward		59,962,377	-	59,962,377	55,607,460
TOTAL FUNDS CARRIED FORWARD		<u><u>64,638,691</u></u>	<u><u>-</u></u>	<u><u>64,638,691</u></u>	<u><u>59,962,377</u></u>

The notes form part of these financial statements

Edhi International Foundation (UK)

**Statement of Financial Position
31st December 2024**

		Unrestricted	Restricted	31.12.24	31.12.23
	Notes	fund	funds	Total	Total
		£	£	funds	funds
				£	£
FIXED ASSETS					
Tangible assets	12	344,882	-	344,882	352,083
Investments					
Investments	13	6,632,054	-	6,632,054	-
Investment property	14	2,580,000	-	2,580,000	2,150,000
		<u>9,556,936</u>	<u>-</u>	<u>9,556,936</u>	<u>2,502,083</u>
CURRENT ASSETS					
Debtors: amounts falling due within one year	15	108,950	-	108,950	111,574
Debtors: amounts falling due after more than one year	15	117	-	117	1,517
Investments	16	54,254,916	-	54,254,916	56,068,613
Prepayments and accrued income		7,322	-	7,322	8,089
Cash at bank and in hand		1,670,801	-	1,670,801	1,784,178
		<u>56,042,106</u>	<u>-</u>	<u>56,042,106</u>	<u>57,973,971</u>
CREDITORS					
Amounts falling due within one year	17	(946,479)	-	(946,479)	(502,637)
		<u>55,095,627</u>	<u>-</u>	<u>55,095,627</u>	<u>57,471,334</u>
NET CURRENT ASSETS					
		<u>55,095,627</u>	<u>-</u>	<u>55,095,627</u>	<u>57,471,334</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		64,652,563	-	64,652,563	59,973,417
ACCRUALS AND DEFERRED INCOME					
	18	(13,872)	-	(13,872)	(11,040)
		<u>64,638,691</u>	<u>-</u>	<u>64,638,691</u>	<u>59,962,377</u>
NET ASSETS					
		<u>64,638,691</u>	<u>-</u>	<u>64,638,691</u>	<u>59,962,377</u>

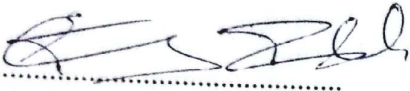
The notes form part of these financial statements

Edhi International Foundation (UK)

Statement of Financial Position - continued
31st December 2024

FUNDS	19		
Unrestricted funds		64,638,691	59,962,377
TOTAL FUNDS		<u>64,638,691</u>	<u>59,962,377</u>

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



.....
Mr F Edhi - Trustee

Edhi International Foundation (UK)

Statement of Cash Flows for the Year Ended 31st December 2024

	Notes	31.12.24 £	31.12.23 £
Cash flows from operating activities			
Cash generated from operations	1	4,125,101	4,617,326
Net cash provided by operating activities		<u>4,125,101</u>	<u>4,617,326</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,001)	(1,410)
Purchase of fixed asset investments		(6,632,054)	-
Purchase of investment property		(79,508)	-
Sale of investment property		350,492	-
Short term Investment		1,813,697	(3,912,386)
Interest received		311,896	119,646
Net cash used in investing activities		<u>(4,238,478)</u>	<u>(3,794,150)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>1,784,178</u>	<u>961,002</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,670,801</u></u>	<u><u>1,784,178</u></u>

The notes form part of these financial statements

Edhi International Foundation (UK)

**Notes to the Statement of Cash Flows
for the Year Ended 31st December 2024**

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

	31.12.24 £	31.12.23 £
Net income for the reporting period (as per the Statement of Financial Activities)	4,676,314	4,354,917
Adjustments for:		
Depreciation charges	10,202	10,086
(Gain)/losses on investments	(350,492)	80,000
Interest received	(311,896)	(119,646)
Revaluation Gain on Investment Property	(350,492)	-
Decrease/(increase) in debtors	4,791	(82,798)
Increase in creditors	446,674	374,767
	<hr/>	<hr/>
Net cash provided by operations	4,125,101	4,617,326
	<hr/> <hr/>	<hr/> <hr/>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24 £	Cash flow £	At 31.12.24 £
Net cash			
Cash at bank and in hand	1,784,178	(113,377)	1,670,801
	<hr/>	<hr/>	<hr/>
	1,784,178	(113,377)	1,670,801
	<hr/>	<hr/>	<hr/>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	56,068,613	(1,813,697)	54,254,916
	<hr/>	<hr/>	<hr/>
	56,068,613	(1,813,697)	54,254,916
	<hr/>	<hr/>	<hr/>
Total	57,852,791	(1,927,074)	55,925,717
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31st December 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The Trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in Statement of Trustees Responsibilities on page 8.

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.

Investments comprise of rental income on investment properties which are recognised when 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.

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.

The charity has only a few relevant activity categories on which resources are expended and as such the costs between the different categories are easily allocated without the use of any method of apportionment.

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.

Edhi International Foundation (UK)

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

1. ACCOUNTING POLICIES - continued

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 15% on reducing balance
Office Furniture and Equipment	25% on reducing balance
Motor Vehicles	balance

Gains and losses on fixed asset disposed of are included in Other Expenditure in the Statement of Financial Activities.

Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially measured at cost and subsequently measured using the fair value model and stated at its fair value at the reporting end date. The surplus or deficit on revaluation is recognised as part of the net income/(loss) for the year.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

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.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investment with a short term maturity of less than one year for the date of acquisition or opening of the deposit or similar account.

Fixed Asset Investment

Fixed asset investments include cash held in fixed deposit accounts with a maturity of more than one year from the date of acquisition. The carrying amount of the financial assets are measured at amortised cost.

Edhi International Foundation (UK)

Notes to the Financial Statements - continued for the Year Ended 31st December 2024

2. DONATIONS AND LEGACIES

	31.12.24	31.12.23
	£	£
Donations	5,408,504	5,708,748
Gift aid	228,794	23,872
Legacy	320,000	-
	<u>5,957,298</u>	<u>5,732,620</u>

Included within the donations an amount of £430,369 (2023: £334,087) in relation to Qurbani, and £320,000 legacy donation through will of a donor, which were both classified as restricted income.

Grants received, included in the above, are as follows:

	31.12.24	31.12.23
	£	£
Other grants	<u>320,000</u>	<u>-</u>

3. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Rental Income	62,400	147,258
Deposit account interest	311,896	119,646
	<u>374,296</u>	<u>266,904</u>

Interest received on the deposit account relates to periodic interest that accrued during the term of the deposit and also interest received on maturity of the previous term deposit.

Edhi International Foundation (UK)

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

4. RAISING FUNDS

Raising donations and legacies

	31.12.24	31.12.23
	£	£
Publication costs	83,729	66,474
Advertisement	36,666	37,476
	<u>120,395</u>	<u>103,950</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Costs for generating charitable income	287,720	-	18,359	306,079
Charitable Donations	-	1,569,096	-	1,569,096
	<u>287,720</u>	<u>1,569,096</u>	<u>18,359</u>	<u>1,875,175</u>

6. GRANTS PAYABLE

	31.12.24	31.12.23
	£	£
Charitable Donations	1,569,096	795,099
	<u>1,569,096</u>	<u>795,099</u>

This amount includes the following payments:

Sadqa and Qurbani donations sent to Edhi Foundation Pakistan	592,754
Aircraft, Solar Panel and Medical equipment sent to Edhi Foundation Pakistan	578,079
Donations for flood relief for Pakistan	15,500
Legal aid to deserving people in the UK	53,400
Legacy donation for Edhi orphanage projects	320,000
Distribution of meal boxes during Ramadan	9,363
	<u>1,569,096</u>

Edhi International Foundation (UK)

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Costs for generating charitable income	<u>7,746</u>	<u>37,127</u>	<u>(26,514)</u>	<u>18,359</u>

8. OTHER

	31.12.24 £	31.12.23 £
Depreciation	10,202	10,086
Support costs	<u>18,359</u>	<u>416,969</u>
	<u>28,561</u>	<u>427,055</u>

9. AUDITORS' REMUNERATION

	31.12.24 £	31.12.23 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>14,400</u>	<u>11,040</u>
Other non-audit services	<u>21,312</u>	<u>21,312</u>
Total fees payable	<u>35,712</u>	<u>32,352</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

Trustees' expenses

	31.12.24 £	31.12.23 £
Trustees' expenses	<u>7,746</u>	<u>274</u>

The trustees expenses related to the following:-

- An amount of £5,385 was incurred by Mr. Saad Edhi for travel, subsistence and accommodation in relation to the purchase of aircraft from Norway. The total cost was in relation to a few trips that were made to Norway to finalise and make the aircraft purchase.

Edhi International Foundation (UK)

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

10. TRUSTEES' REMUNERATION AND BENEFITS - continued

- An amount of £685 was incurred by the trustees for travel and subsistence whilst performing their duties.

- An amount of £1,674 related to personal expenses owed by Saad Edhi which were incurred during the business trip to Norway. This amount is included within other debtors.

11. STAFF COSTS

	31.12.24	31.12.23
	£	£
Wages and salaries	178,680	164,653
Social security costs	9,698	7,473
Other pension costs	1,748	727
	<u>190,126</u>	<u>172,853</u>

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

	31.12.24	31.12.23
Average Monthly Employees	<u>20</u>	<u>20</u>

No employees received emoluments in excess of £60,000.

Edhi International Foundation (UK)

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

12. TANGIBLE FIXED ASSETS

	Freehold property £	Office Furniture & Equipment £	Motor Vehicles £	Totals £
COST				
At 1st January 2024	420,509	60,449	10,597	491,555
Additions	-	3,001	-	3,001
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st December 2024	420,509	63,450	10,597	494,556
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1st January 2024	75,692	55,698	8,082	139,472
Charge for year	8,410	1,163	629	10,202
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st December 2024	84,102	56,861	8,711	149,674
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31st December 2024	336,407	6,589	1,886	344,882
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31st December 2023	344,817	4,751	2,515	352,083
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

13. FIXED ASSET INVESTMENTS

	31.12.24 £	31.12.23 £
Long term Investment	6,632,054	-
	<hr/> <hr/>	<hr/> <hr/>

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	31.12.24 £	31.12.23 £
UBL Fixed Deposit a/c	6,632,054	-
	<hr/> <hr/>	<hr/> <hr/>

Fixed Assets Investment relates to a fixed term deposit for a period of three years with an interest rate of 4.6% pa;

Edhi International Foundation (UK)

Notes to the Financial Statements - continued for the Year Ended 31st December 2024

14. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1st January 2024	2,150,000
Additions	79,508
Revaluation	350,492
	<hr/>
At 31st December 2024	2,580,000
	<hr/>
NET BOOK VALUE	
At 31st December 2024	2,580,000
	<hr/> <hr/>
At 31st December 2023	2,150,000
	<hr/> <hr/>

Edhi International Foundation (UK) holds four investment properties in London. The Investment properties were valued on an open market basis by Drakefields Estates Limited who have experience in valuing properties in the local areas. The trustees consider that the carrying value of the investment properties are a material approximation to the current market value.

Fair value at 31st December 2024 is represented by:

	£
Valuation in 2015	351,828
Valuation in 2016	253,982
Valuation in 2018	250,000
Valuation in 2020	90,000
Valuation in 2021	45,000
Valuation in 2022	(320,292)
Valuation in 2023	(80,000)
Valuation in 2024	430,000
Cost	1,559,482
	<hr/>
	2,580,000
	<hr/> <hr/>

Edhi International Foundation (UK)

Notes to the Financial Statements - continued for the Year Ended 31st December 2024

15. DEBTORS

	31.12.24	31.12.23
	£	£
Amounts falling due within one year:		
Other debtors	107,550	110,174
Lease incentive	1,400	1,400
	<u>108,950</u>	<u>111,574</u>
Amounts falling due after more than one year:		
Lease incentive	117	1,517
	<u>117</u>	<u>1,517</u>
Aggregate amounts	<u>109,067</u>	<u>113,091</u>

Within the debtors balance is a lease incentive for one of the properties that was leased out. A rent free period was given to the lessee and the amount above represents the lease incentive where the lease incentive is spread over the period of the lease.

Included within other debtors is a lease premium that was renewed during the year for one of the investment properties.

16. CURRENT ASSET INVESTMENTS

	31.12.24	31.12.23
	£	£
Short Term Investment	<u>54,254,916</u>	<u>56,068,613</u>

This represents cash from donations which are held for short term basis only and can be easily withdrawn if required. The donations are kept in UK banks so that they can be readily available for immediate use in times of national disaster where large funds would be required immediately.

Edhi International Foundation (UK)

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Other creditors	946,479	502,637
	<u> </u>	<u> </u>

Included within other creditors is £430,369 (2023: £334,087) which relates to the Qurbani that was collected during the year and sent to Pakistan after the year end. It also includes £320,000 received as a legacy and £15,500 for flood relief in Pakistan.

18. ACCRUALS AND DEFERRED INCOME

	31.12.24	31.12.23
	£	£
Accruals and deferred income	13,872	11,040
	<u> </u>	<u> </u>

19. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	59,962,377	4,676,314	64,638,691
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>59,962,377</u>	<u>4,676,314</u>	<u>64,638,691</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	5,565,725	(1,239,903)	350,492	4,676,314
Restricted funds				
Qurbani	430,369	(430,369)	-	-
Flood Relief	15,500	(15,500)	-	-
Legacy donations	320,000	(320,000)	-	-
	<u>765,869</u>	<u>(765,869)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>6,331,594</u>	<u>(2,005,772)</u>	<u>350,492</u>	<u>4,676,314</u>

Edhi International Foundation (UK)

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	55,607,460	4,354,917	59,962,377
TOTAL FUNDS	<u>55,607,460</u>	<u>4,354,917</u>	<u>59,962,377</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	5,621,767	(1,186,850)	(80,000)	4,354,917
Restricted funds				
Qurbani	334,087	(334,087)	-	-
Ambulances	43,670	(43,670)	-	-
	<u>377,757</u>	<u>(377,757)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>5,999,524</u>	<u>(1,564,607)</u>	<u>(80,000)</u>	<u>4,354,917</u>

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	55,607,460	9,031,231	64,638,691
TOTAL FUNDS	<u>55,607,460</u>	<u>9,031,231</u>	<u>64,638,691</u>

Edhi International Foundation (UK)

Notes to the Financial Statements - continued for the Year Ended 31st December 2024

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	11,187,492	(2,426,753)	270,492	9,031,231
Restricted funds				
Qurbani	764,456	(764,456)	-	-
Flood Relief	15,500	(15,500)	-	-
Ambulances	43,670	(43,670)	-	-
Legacy donations	320,000	(320,000)	-	-
	<u>1,143,626</u>	<u>(1,143,626)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>12,331,118</u>	<u>(3,570,379)</u>	<u>270,492</u>	<u>9,031,231</u>

20. RELATED PARTY DISCLOSURES

The following related party transactions that occurred during the year are as below:

A sum of £430,369 (2023:£334,087) was paid to Abdul Sattar Edhi Foundation Pakistan for Qurbani performed on behalf of donors in UK for the year. In addition an amount of £162,385 (2023 Nil) has also been sent to Pakistan from Sadqa donations from UK donors.

An amount of £222,130 (2023:£313,476) was paid for the purchases of various equipments to be used for charitable activities by Abdul Sattar Edhi Foundation in Pakistan.

An amount of £355,948 was paid for the purchase of aircraft to be used as an air ambulance under Edhi Foundation Pakistan. This will be used to aid the emergency rescue relief process.

Included in the salary cost were £5,250 which was paid to Mr. Saad Edhi after he resigned as a trustee and became an employee for a few months. Prior to becoming an employee, the charity incurred expenses to obtain a work visa for him. However this visa was subsequently cancelled and a refund is expected for part of the cost which is shown under other debtors.

Some of the trustees of Edhi International Foundation (UK) are also Trustees of Abdul Sattar Edhi Foundation Pakistan.

Edhi International Foundation (UK)

Detailed Statement of Financial Activities for the Year Ended 31st December 2024

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,408,504	5,708,748
Gift aid	228,794	23,872
Legacy	320,000	-
	<hr/>	<hr/>
	5,957,298	5,732,620
Investment income		
Rental Income	62,400	147,258
Deposit account interest	311,896	119,646
	<hr/>	<hr/>
	374,296	266,904
	<hr/>	<hr/>
Total incoming resources	6,331,594	5,999,524
EXPENDITURE		
Raising donations and legacies		
Publication costs	83,729	66,474
Advertisement	36,666	37,476
	<hr/>	<hr/>
	120,395	103,950
Charitable activities		
Wages	178,680	164,653
Social security	9,698	7,473
Pensions	1,748	727
Rent and Rates	20,819	13,458
Insurance	11,618	9,114
Light and heat	23,574	16,669
Telephone	10,257	7,486
Repairs And Renewals	14,119	10,134
Other Expenses	9,080	5,951
Travelling Expenses	2,681	2,838
Staff Cost	5,446	-
Carried forward	287,720	238,503

This page does not form part of the statutory financial statements

Edhi International Foundation (UK)

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2024**

	31.12.24	31.12.23
	£	£
Charitable activities		
Brought forward	287,720	238,503
Charitable Donations	1,569,096	795,099
	<hr/>	<hr/>
	1,856,816	1,033,602
Other		
Freehold property	8,410	8,410
Fixtures and fittings	1,163	838
Motor Vehicles	629	838
	<hr/>	<hr/>
	10,202	10,086
Support costs		
Management		
Trustees' expenses	7,746	274
Finance		
Bank & Credit Card Charges	37,127	47,840
Governance costs		
Auditors' remuneration	14,400	11,040
Auditors' remuneration for non audit work	21,312	21,312
Legal Fees	16,761	-
Professional Services	3,176	3,139
Exchange Gain / Loss	(82,163)	333,364
	<hr/>	<hr/>
	(26,514)	368,855
Total resources expended	<hr/>	<hr/>
	2,005,772	1,564,607
Net income before gains and losses	<hr/>	<hr/>
	4,325,822	4,434,917
Realised recognised gains and losses		
Realised gains/(losses) on investment property	350,492	(80,000)
	<hr/>	<hr/>
Net income	<hr/>	<hr/>
	4,676,314	4,354,917

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