THE CITY OF KNOWLEDGE ACADEMY

(a company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Company No. 07246107
Charity No. 1137342

THE CITY OF KNOWLEDGE ACADEMY

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FOR THE YEAR ENDED 31 DECEMBER 2025

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THE CITY OF KNOWLEDGE ACADEMY

TRUSTEES'/DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their report and the audited financial statements for the year ended 31 December 2025.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP), 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).

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity number:	1137342	
Company number:	07246107	
Registered office:	Kings Court, 17 School Road Birmingham B28 8JG	
Trustee Directors:	Imran Dawood Arslaan Khan Sheraz Raja Sarwar Mohammad Ansari	
Key Management Team:	Shaykh Mohammad Aslam Tauseef Rehman	(Chief Executive) (Programmes Manager)
Independent Examiner:	Wahid Gazge FCA Cliveden Avenue Birmingham B42 1SW	
Bankers:	Metro Bank 119 High Street Solihull B91 3SR	
Solicitors:	Womble Bond Dickinson The Spark, Draymans Way Newcastle Helix Newcastle-upon-Tyne NE4 5DE	

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation, The City of Knowledge Academy (CK) is a charitable company and is also registered as a charity. The company was incorporated on 06 May 2010 (Company number 07246107) and established under a Memorandum of Association (as last updated on 10 November 2020), which established the objects and powers of the charitable company and is governed under its Articles of Association. The charity was registered with the Charity Commission on 09 August 2010, with Charity number 1137342.

Recruitment and appointment of trustees

The Board of Trustees currently consists of four members who were recruited due to their commitment and expertise. Role descriptions, where applicable, are issued to each Trustee and a full induction is given setting out the obligations of a Trustee. List of current Trustees can be found on page 3 of this document.

Organisational structure

The Charity is principally based in Birmingham but operates throughout the UK and sometimes abroad. The Trustees are responsible for the governance of the Charity, and the day-to-day management is performed by the Chief Executive, the Trustees and volunteers.

Trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Pay and remuneration of senior staff

Levels of salary for staff are reviewed periodically.

Fundraising activities

The Charity had no significant fundraising activities in the year but raised funds through voluntary donations received from regular donors as well as donations received from online giving through advertised through social media.

Political Donations

No donations of monies or donated goods were made to any political parties or political campaigns in the year (2024: £NIL).

Related parties

There were no related party transactions in the year to 31 December 2025, or the prior year.

Key risks and uncertainties

The Trustees actively review the major risks which the Charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:-

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy; and
- Implementation of procedures designed to minimise potential risk to the Charity should any such risks materialise.

The strategy will be reviewed regularly by the Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

OBJECTIVES AND ACTIVITIES

The charity's objects for which the company/charity is established are to be affected anywhere in the world ('Area of Benefit'):

- To advance the religion of Islam in accordance to the mainstream Ahl-us-Sunnah Wal-al-Jamma'ah;
- To advance the education of the public through the teaching of the Islamic faith;
- The relief of poverty, sickness and distress;
- To provide recreational facilities and activities in the interests of social welfare with the object of improving conditions of life for those persons in need of such facilities;
- For any other exclusively charitable purpose, according to the laws of England and Wales, as the Trustees may, from time to time, determine.

The City of Knowledge Academy (CK) aims to advance a true understanding of Islam through disseminating the mainstream Ahl-us-Sunnah Wal-al-Jamma'ah methodology.

CK believes that all people, Muslim or not, of all ages have a right to know true Islam. The Charity places specific importance to the young generations of Muslims growing up in Birmingham and the UK generally. Providing correct teachings to them will not only advance their knowledge but also be a barrier that prevents them from corrupt and distorted tendencies.

We aim to provide traditional Islamic learning to all ages. Our policy is to use modern techniques to serve the presentation of knowledge in a friendly manner. Our conviction is that knowledge can only be truly learnt if it is 'lived'. Hence, our motto is, 'to learn it is to live it'.

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

The section of this report above entitled 'Objectives and Activities' sets out the aims and priorities of the Charity.

The Trustees have considered this matter, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded:

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

The Board of Trustees has had due regard to the Charity Commission guidance on public benefit and has complied with the duty in section 4 of the Charities Act 2011.

ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR

International Educational Tours

This year a number of programmes were delivered in many Mosques and educational institutes by our Chief Executive, Shaykh Mohammed Aslam, as international educational tours in countries such as Malaysia, Singapore and Mauritius.

Dar ul Quran

As part of an international speakers tour, Shaykh Mohammad Aslam (Chief Executive) was invited to Turkey again in 2025 and saw the work of a local education and youth centre charity for Syrian refugees, which is where the refugee children get their education and it continued to be in need of funding. CK has the charitable objects of i) advancing the Islamic religion, ii) educating the public about Islam, iii) relieving poverty, sickness and distress and iv) providing recreational facilities and activities in the interests of social welfare, anywhere in the world. This project continues to combine all these objects and so after management and the Trustees reviewed a proposal from Dar ul Quran for another year of their work, it was decided to continue to support them with grant funding.

CK are thankful to the hundreds of donors for this project and have started to send funds in phases to the school in line with an agreed funding plan, and to the Charity 'Rehalat al-Shams/Samin Cagrisi Dernegi' through whom this project is being delivered in Istanbul, Turkey.

REVIEW OF FINANCIAL POSITION

During the 2025 financial year, the Charity delivered a financial surplus of £22,369 (2024: deficit of £48,711). This surplus arose primarily due to the gift aid income collected in the current and prior years. Income decreased by 43.5% to £79,800 compared to £141,234 in 2024, while over the same period expenditure decreased by 69.8% to £57,431 from £189,945 in 2024, the difference mainly being the usage of restricted funds, most of which were collected and spent over the prior periods.

Expenditure on fixed assets capitalised during the year amounted to £Nil (2024: £Nil), in congruence with our capitalisation policy. Fixed assets are used for charitable purposes and enable staff and volunteers to provide an optimum service to the public.

There is an end of year restricted fund balance of £17,650 (2024: £10,266). This is in relation to the leftover funds for Dar ul Quran project and is expected to be fully spent by the end of 2026.

Reserves Policy

The Trustee Board reviews and updates its reserves policy annually to ensure its compliance with Charity Commission best practice. This requires reserves to be available to cover future contingencies and liabilities. The Charity holds unrestricted funds which have been provided to the charity via donations and generated income. Under the terms of the donations, the charity must retain the assets in perpetuity and can only use the income to support its charitable activities.

The unrestricted general funds of the Charity represent income earned but not yet utilised in supporting charitable activities. At 31 December 2025, the charity held unrestricted reserves of £20,023 (31 December 2024: £5,038).

REVIEW OF FINANCIAL POSITION (cont.)

Going Concern

The Charity reported a cash inflow of £1,708 for the year primarily due to the Dar ul Quran educational grants project for refugees' education abroad in Turkey and expects to make an inflow in 2026. The Charity has no committed programmes to deliver more than it collects in funds in any year or contracts for expenditure or overheads except one part-time employee.

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing these financial statements.

FUTURE PLANS

The Charity Trustees are continuing to look at new ways of continuing the work of its Objects, and is mainly looking to start an international online course to cater for both adults and children to learn their faith, from anywhere in the world.

THE CITY OF KNOWLEDGE ACADEMY

TRUSTEES'/DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company and charity law requires the trustees to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the trustees are required to:

a. select suitable accounting policies and then apply them consistently;

b. make judgements and estimates that are reasonable and prudent; and

c. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the requirements of 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.

ACCOUNTS PREPERATION

The Trustees confirm that the accounts comply with current statutory requirements, and with those of the governing instrument.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the same Act.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

The Trustees' report was approved by the board, authorised for issue on 28 September 2026, and signed on its behalf by,



Mohammad Ansari
Trustee

THE CITY OF KNOWLEDGE ACADEMY

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Independent examiner's report to the Trustees of The City of Knowledge Academy

I report on the financial statements of the charity for the year ended 31 December 2025 which are set out on pages 10 to 19.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 and the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of Trustees and Examiner

The Trustees, who are also the Directors of the Company for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the Trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

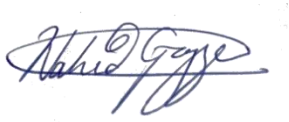
Independent examiner's statement

In the course of my examination, no matter has come to my attention:-

1) which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with Section 386 of the Companies Act 2006; and
   - to prepare financial statements which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Wahid Gazge FCA
Cliveden Avenue
Birmingham
B42 1SW

Dated: 28 September 2026

THE CITY OF KNOWLEDGE ACADEMY

STATEMENT OF FINANCIAL ACTIVITIES (Including income and expenditure account)
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income from:							
Donations and legacies	2	**24,416**	**55,384**	**79,800**	25,946	115,288	141,234
Charitable activities		**-**	**-**	**-**	-	-	-
Total income		**24,416**	**55,384**	**79,800**	25,946	115,288	141,234
Expenditure on:							
Raising funds		**-**	**-**	**-**	-	-	-
Charitable activities	3	**9,431**	**48,000**	**57,431**	55,693	134,252	189,945
Total expenditure		**9,431**	**48,000**	**57,431**	55,693	134,252	189,945
Net income/(expenditure) before transfer		**14,985**	**7,384**	**22,369**	(29,747)	(18,964)	(48,711)
Transfers between funds		**-**	**-**	**-**	-	-	-
Net movement in funds		**14,985**	**7,384**	**22,369**	(29,747)	(18,964)	(48,711)
Reconciliation of funds:							
Total funds brought forward at 31 December 2022		**5,038**	**10,266**	**15,304**	34,785	29,230	64,015
Total funds carried forward at 31 December 2024		**20,023**	**17,650**	**37,673**	5,038	10,266	15,304

The statement of financial activities includes all gains and losses in the current and comparative year. All income and expenditure derive from continuing activities.

The notes on pages 13 to 19 form part of these financial statements.

THE CITY OF KNOWLEDGE ACADEMY

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets			-		-
Current assets					
Debtors	8	**24,000**		-	
Cash at bank and in hand	15	**17,262**		15,554	
		41,262		15,554	
Liabilities					
Creditors: amounts falling due within one year	9	**(3,589)**		(250)	
Net current assets			**37,673**		15,304
Total net assets			**37,673**		15,304
Funds of the charity					
Unrestricted funds: General funds	10		**20,023**		5,038
Restricted funds	11		**17,650**		10,266
Total charity funds	12		**37,673**		15,304

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with FRS 102 (effective January 2019).

For the year ended 31 December 2025, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The financial statements were approved by the Trustees on 28 September 2026 & signed on their behalf, by:



Mohammad Ansari
Trustee

The notes on pages 13 to 19 form part of these financial statements.

THE CITY OF KNOWLEDGE ACADEMY

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	2025 £	2024 £
Cash flows from operating activities:			
Net cash provided by operating activities	14	**(1,708)**	(50,706)
Cash flows from investing activities:			
Purchase of fixed assets		**-**	-
Net cash provided by investing activities		**-**	-
Increase / (decrease) in cash and cash equivalents in the reporting period		**1,708**	(50,706)
Cash and cash equivalents at the beginning of the reporting period		**15,554**	66,260
Cash and cash equivalents at the end of the reporting period	15	**17,262**	15,554

The notes on pages 13 to 19 form part of these financial statements.

Charitable Company Information

The City of Knowledge Academy is a private limited charitable company, limited by guarantee, by not having share capital incorporated and domiciled in England & Wales. The registered office is Kings Court, 17 School Road, Birmingham, B28 8JG and the company registration number is: 07246107.

1 Accounting Policies

1.1 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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The City of Knowledge Academy meets the definition of a public benefit entity under FRS 102. Assets and liabilities are recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in Sterling and rounded to the nearest £1.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income

All income is included in the statement of financial activities when the charity is entitled to the funds and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Voluntary income is received by way of grants, donations and gifts, including gift aid income where applicable, and is included in full in the statement of financial activities when receivable. Income from government and other grants, where related to performance and specific deliverables, are accounted for when it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donated services and facilities are included at the value to the charity where this can be quantified and is material. The value of services provided by volunteers has not been included in these accounts.

1 Accounting Policies (continued)

1.5 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Expenditure on raising funds; comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to its activities and those costs of an indirect nature necessary to support them.

Currently, there are not multiple project streams to which costs are attributable in the Charity and so all costs of the charity are costed and reported on as one main activity. As such, no apportionment for support costs between activities is required nor reported.

1.6 Operating leases

The charity classifies the lease of its vehicle as an operating lease; the title to the vehicle remains with the lessor with no immediate right to purchase the vehicle at the end of the lease. Rental charges are charged on a straight-line basis over the term of the lease.

1.7 Taxation

The charitable company, being a registered charity with minimal trading income, has been granted exemption from tax under Section 505 of the Income and Corporation Taxes Act 1988. No provision for taxation has therefore been made in these accounts.

1.8 Tangible fixed assets and depreciation

All assets individually costing more than £1,000 are capitalised.

Tangible fixed assets are stated at cost less depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Furniture & Equipment - 25% on the straight-line method

1.9 Debtors

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

1.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Creditors and provisions

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

1 Accounting Policies (continued)

1.12 Pensions and retirement benefits

The charity operates a defined contribution scheme but currently all employees have opted-out of the scheme.

1.13 Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.14 Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the Financial Statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

The directors consider that there are no significant areas of key judgement or estimation uncertainty other than those identified in the accounting policies above.

1.15 Going concern

The Charity reported a cash inflow of £1,708 for the year primarily due to the Dar ul Quran educational grants project for refugees' education abroad in Turkey and expects to make an inflow in 2026. The Charity has no committed programmes to deliver more than it collects in funds in any year or contracts for expenditure or overheads except one part-time employee.

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing these financial statements.

2 Donations and legacies

	Unrestricted Funds £	**Restricted Funds £**	**Total 2025 £**	Total 2024 £
Donations and gifts	**24,416**	**55,384**	**79,800**	141,234

3 Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Dar ul Quran grant payments	-	**48,000**	**48,000**	134,252
Courses and events costs	**710**	-	**710**	13,794
Salaries and wages	**8,013**	-	**8,013**	36,026
IT costs	**400**	-	**400**	496
Vehicle and travel costs	-	-	-	3,992
Insurances	-	-	-	927
Depreciation	-	-	-	-
Governance costs	**308**	-	**308**	458
Other costs	-	-	-	-
	9,431	**48,000**	**57,431**	189,945

4 Trustees

During the current or previous year no remuneration or benefits for services as a director/trustee have been paid or were payable, directly or indirectly, out of the funds of the charity to any trustee or to any person known to be connected with them.

Reimbursement of travel and incidental expenses to the trustees came to £Nil during the year to 31 December 2025 (2024: £Nil).

Trustees' expenses related to costs of Trustees' meetings totalled £Nil (2024: £Nil).

5 Employees

	2025 Head Count	2024 Head Count
Number of employees		
Key management personnel	**1**	2
	1	2

	2025 £	2024 £
Employment costs		
Salaries and wages	**8,013**	16,027
Social security costs	-	-
Pensions costs	-	-
Redundancy costs	-	20,000
	8,013	36,026

No employee received remuneration amounting to more than £60,000 in the period (2024: None)

5 Employees (Continued)

The key management personnel of the Charity comprise the Chief Executive. The total employee benefits in the year of the key management personnel of the Charity were £8,013 (2024: £16,027).

No employee was made redundant in the year (2024: One employee was made redundant in the prior year at a cost of £20,000).

6 Pensions

There is a defined contribution pension scheme setup for employees. However, there are currently no employees on the scheme as all employees have opted out of the scheme. From April 2017 and again in April 2022, CK automatically enrolled eligible jobholders into a qualifying scheme in accordance with pensions legislation. The assets of the scheme are held separately from those of the company in an independently administered fund. However, there are currently no employees on the scheme as all employees have opted out of the scheme. The fund is a Personal Pension Scheme with NEST. The pension cost charge for the year represents contributions payable by the charitable company to the fund and amounted to £Nil (2024: £Nil). At the year-end £Nil was owed to the pension scheme (2024: £Nil).

7 Volunteers

Whilst the majority of the charity's work undertaken is fulfilled by the key management personnel, The Trustee Board and Key management personnel recognise the tremendous contribution made by our volunteers without whom the Charity could not operate as widely as it does and would like to publicly thank them all.

8 Debtors

	2025	2024
	£	£
Prepayments	**-**	-
Gift aid recoverable	**24,000**	-
	24,000	-

9 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	**250**	250
Other creditors	**3,339**	-
	3,589	250

10 Unrestricted funds

	Balance at 31 December 2024 £	Incoming resources £	Resources expended £	Transfer Between Funds £	Balance at 31 December 2025 £
General funds	5,038	**24,416**	**(9,431)**	**-**	**20,023**
Total Unrestricted funds	5,038	**24,416**	**(9,431)**	**-**	**20,023**

11 Restricted funds

	Balance at 31 December 2024 £	Incoming resources £	Resources expended £	Transfer Between Funds £	Balance at 31 December 2025 £
Dar ul Quran	10,266	**55,384**	**(48,000)**	**-**	**17,650**
Total Restricted funds	10,266	**55,384**	**(48,000)**	**-**	**17,650**

Dar ul Quran
This is a fund designed to support a school and youth centre in Turkey for Syrian refugees. The delivery of this project is performed through a registered Turkey charity, called 'Rehalat al-Shams' through whom this project is being delivered.

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2025 are represented by:-			
Net current assets	**20,023**	**17,650**	**37,673**
	20,023	**17,650**	**37,673**

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2024 were represented by:-			
Net current assets	5,038	10,266	15,304
	5,038	10,266	15,304

13 Related parties

There were no related party transactions in the year to 31 December 2025 or the prior year.

14 Reconciliation of cash flows from operating activities

	2025	2024
	£	£
Net income / (expenditure) for the reporting period	**22,369**	(227,110)
Add: Depreciation charge	**-**	81
(Increase) / decrease in debtors	**(24,000)**	(926)
Increase / (decrease) in creditors	**3,339**	2,921
Net cash provided by operating activities	**1,708**	(225,034)

15 Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash at bank and in hand	**17,262**	15,554
Total cash and cash equivalents	**17,262**	15,554

15A Analysis of changes in net debt

	At start of year	Cashflows in year	At end of year
	£	**£**	**£**
Cash	15,554	**1,708**	**17,262**
	15,554	**1,708**	**17,262**