COMPANY REGISTRATION NUMBER: 07634784

CHARITY REGISTRATION NUMBER: 1144950

EHSAAS TRUST

Company Limited by Guarantee

Financial Statements

31 December 2025

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Company Limited by Guarantee

Financial Statements

Year ended 31 December 2025

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EHSAAS TRUST

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2025

Reference and administrative details

Registered charity name	EHSAAS TRUST
Charity registration number	1144950
Company registration number	07634784
Principal office	AMC House Ground Floor 12 Cumberland Avenue London NW10 7QL United Kingdom
Registered office	AMC House Ground Floor 12 Cumberland Avenue London NW10 7QL United Kingdom
The trustees	Mr Asif Iqbal Mr Shahnawaz Khan Mr Muhammad Yaqoob Iqbal
Independent examiner	Corporate Leaders Chartered Certified Accountants 29-31 Minerva Road Park Royal London NW10 6HJ
Bankers	National Westminster 1 Abbey Road London United Kingdom NW10 7RA United National Bank Ltd 2 Brook Street London United Kingdom W1S 1BQ

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Ehsaas Trust is registered with the Charity Commission as a charity since 6 December 2011 under registration number 1144950. It was incorporated as a charitable company limited by guarantee on 16 May 2011 with Companies House under company registration number 07634784.

The charity is managed by a board of trustees, who are also the directors of the company. The charity trustees are responsible for and actively engaged in the overall management and control of the company, working with other persons on a voluntary basis. The trustees give their time freely and receive no remuneration or other financial benefits.

Details of trustee expenses and related party transactions are disclosed in financial statements. The trustees are required to disclose all relevant interests under the Trust's policy to avoid any conflict of interest.

During the year ended 31 December 2025, the following individuals served as trustees:

- Mr Asif Iqbal (Chairman)
- Mr Muhammad Yaqoob Iqbal
- Mr Shahnawaz Khan

Recruitment and appointment of new trustees

Trustees are appointed in accordance with Ehsaas Trust constitution. Once appointed, Trustees are given an introduction to the charity and information about its objects; trustees are also given the copy of the constitution and the aims and objectives. Role descriptions are issued to each Trustee and full indication is given setting out the obligations of the trustees. All trustees are issued with a copy of a Charity Commission's guide "The Essential Trustee".

OBJECTIVES AND ACTIVITIES

Objectives, aims and public benefit

The principal aims and objectives of Ehsaas Trust is to aid and help low-income families to alleviate their poverty and suffering by taking care of their necessities of food, water, shelter, health, education and employment, all without compromising their dignity. In addition, Ehsaas Trust also rapidly implements emergency humanitarian relief in areas that have been struck by calamity.

The source of income is public donations. No grant was received from any government organisation.

STRATEGIC REPORT

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

During the period, Ehsaas Trust has achieved its objectives by investing in the following projects;

Food Kitchen: Ehsaas food kitchen provides a nutritional and dignified meal served twice a day. Ehsaas has established 5 mobile kitchens (dastarkhuwan) for the poor and those on low incomes in different areas across Pakistan. These mobile kitchens are primarily focused in poor areas where people eat only once a day and sometimes have nothing for days on end.

Ration Packs: The basic objective of the project is to support poor and needy families by providing monthly rations that cover the food needs of families who are unable to afford it due to a lack of job opportunities, increased inflation and the severe rise in prices of basic commodities. Ehsaas launched the 'Food Support Programme' in partnership with our partners. Ration pack include;

Flour (Atta)	Daal Masoor
Basmati Rice	Coriander Powder
Sugar	Turmeric Powder
Cooking Oil	Tea
Daal Channa	Salt
Daal Moong	Red Chilli Powder

Qurbani: Ehsaas Trust provides Qurbani in Pakistan, India, Jammu & Kashmir. Qurbani is usually carried out by the staff and partners on the ground. The meat is distributed on the three days of Eid amongst the people of the very poorest areas.

Ramadan : Ehsaas Trust provides Iftari food camps in different cities of Pakistan to the needy people during the holy month of Ramadan.

Emergency: Last year, Ehsaas Trust expanded its humanitarian efforts to support victims of the devastating floods in Pakistan through food assistance, shelter provision, and the initiation of a major reconstruction project. In Sindh Province, one of the most severely affected regions, the Trust funded and successfully coordinated the development of a permanent village comprising 100 homes, three shops, a community park, a place of worship, and a community centre, which was officially completed in 2025. This initiative successfully provides safe housing while fostering long-term recovery and community resilience. The project's successful completion has been made possible through the generous contributions of our donors and the dedicated commitment of our team and local partners.

Water: Safe water supplies, hygienic sanitation and good water management are fundamental for human growth and health. Water borne diseases are rampant in many economically depressed rural areas of Pakistan due to lack of clean running water. The only alternative is to install hand pumps or deep wells (drilled wells) to draw clean water from the ground.

Ehsaas has provided clean and safe drinking water to thousands of families in Pakistan. Ehsaas Trust has installed hand pumps, mainly in the centre of villages to ensure families have access to these hand pumps.

Education: By providing long-life learning opportunities, broadening horizons to participate encouraging individuals to develop their confidence and skills to define, achieve and recognise personal success.

Health: Ehsaas Trust is involved in setting up of free medical camps in most needy areas of Pakistan. Ehsaas Trust health projects are run in some of the most deprived areas of Pakistan and vary from helping individuals with life threatening illnesses to supporting institutions such as the Fatima Bai Hospital. In addition, Ehsaas Trust also provides free eye camps with free spectacles and cataract operations.

Financial review

The charity received donations and funds of £1,029,952 during the period. Total outgoing resources amounted to £1,144,012.

Total available funds as at 31 December 2025 amounted to £1,373,537 of which £682,459 related to restricted funds and £691,078 was available for unrestricted purposes.

The Trustees are satisfied that the charities activities during the period have met their objectives and are satisfied with the financial position at the period end.

RESERVES POLICY

The trustees regularly review the risks to the charity and are actively monitoring the reserves available to the charity. As there are no significant ongoing commitments and the work continues, only when funds are available, the trustees have decided to work towards building and/or retaining a constant surplus covering the total of three months of core staff and overheads costs, to reduce the burden if a financial crisis arose.

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

FUTURE PLANS

During this period Ehsaas Trust continued its work, for the development of our programmes, working closely with our teams in the countries to provide the best possible care for individuals and children.

The Trustees have not planned any significant changes to the charity's activities.

RISK MANAGEMENT POLICY

The charity takes robust steps to manage the risks involved in achieving of its aims and objectives. The directors identify and review on an annual basis the major risks to which the charity is exposed and have established systems to manage these risks and have implemented procedures designed to minimise any potential impact on the charity should these risks materialise.

PUBLIC BENEFITS

The trustees confirm that they comply with their duty in section 17 of the Charities Act 2011 and have due regard to the public benefit guidance published by the Charity Commission.

FUNDRAISING

Ehsaas Trust strategy is to use different modes of fundraising, which include donations by direct mail, online platforms and television appeals. Our staff perform the fundraising activities. As a registered member of the Fundraising Regulator, we abide by its Fundraising Code of Practice.

We ensure our staff are fully briefed about the code of conduct with regard to the protection of the community and the need to identify, respect, support and protect vulnerable people.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. 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.

Independent examiner

Each of the persons who are a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant accounting information of which the charity's independent examiner is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant accounting information and to establish that the charity's independent examiner is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 27 October 2026 and signed on behalf of the board of trustees by:



Mr Asif Iqbal
Trustee

EHSAAS TRUST

Independent Examiner's Report to the Trustees of EHSAAS TRUST

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of Ehsaas Trust ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Tahir Ayub
(Independent Examiner)

For and on behalf of Corporate Leaders, Chartered Certified Accountants
1st Floor, 29-31 Minerva Road
Park Royal
London
NW10 6HJ

27 October 2026

EHSAAS TRUST

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	**5**	427,703	546,164	**973,867**	882,795
Investment Income	**7**	10,168	–	**10,168**	20,356
Other income	**8**	45,917	–	**45,917**	19,896
Total income		483,788	546,164	**1,029,952**	923,047
Expenditure					
Expenditure on raising funds	**6**	408,389	–	**408,389**	250,109
Expenditure on charitable activities	**9,10**	167,944	567,654	**735,598**	941,026
Total expenditure		576,333	567,654	**1,143,987**	1,191,135
Net recognised gains/(losses)	**15**	(25)	–	(25)	–
Net income and net movement in funds		(92,570)	(21,490)	**(114,060)**	(268,088)
Reconciliation of funds					
Total funds brought forward		783,648	703,949	**1,487,597**	1,755,686
Total funds carried forward		691,078	682,459	**1,373,537**	1,487,598

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

EHSAAS TRUST

Company Limited by Guarantee

Statement of Financial Position

31 December 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	**16**		-	-
Current assets				
Debtors	**17**	**13,366**		2,311
Cash at bank and in hand		**1,436,328**		1,542,306
		1,449,694		1,544,617
Creditors: amounts falling due within one year	**18**	**76,157**		57,019
Net current assets			**1,373,537**	1,487,598
Total assets less current liabilities			**1,373,537**	1,487,598
Net assets	**21**		**1,373,537**	1,487,598
Funds of the charity				
Restricted funds	**19**		**682,459**	703,949
Unrestricted funds	**19**		**691,078**	783,649
Total charity funds	**21**		**1,373,537**	1,487,598

These financial statements have been prepared in accordance with the provisions applicable to small companies' regimes set out in part 15 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 and Charities Act 2011 with respect to accounting records and preparation of accounts.

These financial statements were approved by the board of trustees and authorised for issue on 27 October 2026, and are signed on behalf of the board by:

Mr Asif Iqbal
Trustee

EHSAAS TRUST

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 December 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income	**(114,060)**	(268,089)
Adjustments for:		
Depreciation of tangible fixed assets	**-**	1,227
Other recognised losses/(gains)	**25**	-
Other interest receivable and similar income	**(10,168)**	(20,356)
Bank charges	**19,465**	18,014
Accrued expenses/(income)	**(5,000)**	-
Changes in:		
Trade and other debtors	**(11,056)**	8,738
Trade and other creditors	**24,138**	(32,810)
Cash generated from operations	**(96,656)**	(293,276)
Bank charges paid	**(19,465)**	(18,014)
Interest received	**10,168**	20,356
Net cash from operating activities	**(105,953)**	(290,934)
Cash flows from investing activities		
Purchase of tangible assets	**-**	-
Net cash used in investing activities	**-**	-
Effect of exchange rates on cash and equivalents	**(25)**	-
Net increase in cash and cash equivalents	**(105,978)**	(290,934)
Cash and cash equivalents at the beginning of the period	**1,542,306**	1,833,240
Cash and cash equivalents at the end of the period	**1,436,328**	1,542,306

The notes on pages 11 to 20 form part of these financial statements.

EHSAAS TRUST

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is AMC House, Ground Floor, 12 Cumberland Avenue, London, NW10 7QL, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102) effective 1 January 2019) and the Companies Act 2006.

3. Accounting Policies

Basis of preparation

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Agency funds are subject to disbursement on their expenditure defined by the "Agency Contract" signed and agreed between the principal and agent.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations, agency commissions and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from charitable trading activity are accounted for when earned.

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:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

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 such activities and those costs of an indirect nature necessary to support them.

3. Accounting policies *(continued)*

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

Agency funds are payments made to third parties under the agency contract which has been disclosed through notes to accounts.

Going concern

There are no material uncertainties about the charity's ability to continue.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other recognised gains and losses unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office equipment	-	33% straight line

4. Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the trustees, named on page 1 of the trustee's report. In the event of the charity being wound up the liability in respect of the guarantee is limited to £10 per member of the charity.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations	281,563	546,164	**827,727**
Gifts			
Gift Aid – UK	146,140	–	**146,140**
	427,703	546,164	**973,867**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	245,724	626,906	872,630
Gifts			
Gift Aid – UK	10,165	–	10,165
	255,889	626,906	882,795

6. Expenditure on raising funds

	Unrestricted funds £	**Total funds 2025 £**	Unrestricted funds £	Total funds 2024 £
Wages, salaries and consultancy	91,918	**91,918**	73,167	73,167
Office expenses	32,717	**32,717**	35,349	35,349
Printing, postage and stationery	283,753	**283,753**	141,593	141,593
Total	408,388	**408,388**	250,109	250,109

7. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	10,168	**10,168**	20,356	20,356

8. Other income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Other income - agency commission	44,474	**44,474**	19,896	19,896
Other income	1,443	**1,443**	–	–
	45,917	**45,917**	19,896	19,896

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Health	–	30,085	**30,085**
Community	14,470	56,232	**70,702**
Food	101,291	334,353	**435,644**
Water	28,916	130,496	**159,412**
Employment	–	1,211	**1,211**
Emergency	–	4,315	**4,315**
Education	–	10,962	**10,962**
Governance costs (Note 22)	23,267	–	**23,267**
	167,944	567,654	**735,598**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Health	–	62,732	62,732
Community	16,334	75,669	92,003
Food	114,335	326,884	441,219
Water	32,667	92,491	125,158
Employment	–	1,239	1,239
Emergency	–	182,244	182,244
Education	–	8,390	8,390
Governance costs (Note 22)	28,041	–	28,041
	191,377	749,649	941,026

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total funds 2024 £
Health	30,085	–	**30,085**	62,732
Community	56,232	14,470	**70,702**	92,003
Food	334,353	101,291	**435,644**	441,219
Water	130,496	28,916	**159,412**	125,158
Employment	1,211	–	**1,211**	1,239
Emergency	4,315	–	**4,315**	182,244
Education	10,962	–	**10,962**	8,390
Governance costs (Note 22)	–	23,267	**23,267**	28,041
	567,654	167,944	**735,598**	941,026

11. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	–	1,227
Foreign exchange differences	**25**	-

12. Independent examiner's fees/Auditor's remuneration

	2025 £	2024 £
Fees payable for the independent examination of financial statements	**2,000**	-
Fees payable for the audit of the financial statements	**-**	5,000

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	**59,514**	42,387

The average headcount of employees during the year was 7 (2024: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No	2024 No
Number of staff	**3**	2
Number of voluntary staff	**4**	4
	7	6

No employee received employee benefits of more than £60,000 during the year or in the previous year.

14. Trustee remuneration and expenses

The trustees did not receive any remuneration and did not charge any expenses during the year or in the previous year.

15. Other recognised gains/losses

This represents the foreign currency loss arising on restatement in UK Pound Sterling of the charity's bank account balances denominated in US Dollars

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Foreign exchange loss	25	**25**	–	–

16. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 Jan 2025	12,190	**12,190**
Additions	–	–
At 31 Dec 2025	12,190	**12,190**
Depreciation		
At 1 Jan 2025	12,190	**12,190**
Charge for the period	–	–
At 31 Dec 2025	12,190	**12,190**
Carrying amount		
At 31 Dec 2025	–	–
At 31 Dec 2024	–	–

17. Debtors

	2025 £	2024 £
Trade debtors	**13,037**	2,311
Other debtors	**329**	–
	13,366	2,311

18. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	**74,157**	50,019
Accruals and deferred income	**2,000**	7,000
	76,157	57,019

19. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2025 £	Income £	Expenditure £	**At 31 Dec 2025 £**
General funds	783,648	483,788	(576,358)	**691,078**

	At 1 Jan 2024 £	Income £	Expenditure £	At 31 Dec 2024 £
General funds	928,994	296,141	(441,486)	783,648

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Jan 2025 £	Income £	Expenditure £	**At 31 Dec 2025 £**
Food	222,602	288,793	(334,352)	**177,043**
Water	135,390	119,276	(130,496)	**124,170**
Education	18,128	2,256	(10,963)	**9,421**
Employment	46,094	5,850	(1,211)	**50,733**
Emergency	182,327	20,733	(4.315)	**198,745**
Health	68,626	47,748	(30,085)	**86,289**
Community	30,782	61,508	(56,232)	**36,058**
	703,949	546,164	(567,654)	**682,459**

	At 1 Jan 2024 £	Income £	Expenditure £	At 31 Dec 2024 £
Food	182,334	367,152	(326,884)	**222,602**
Water	120,125	107,756	(92,491)	**135,390**
Education	24,235	2,283	(8,390)	**18,128**
Employment	42,884	4,449	(1,239)	**46,094**
Emergency	326,675	37,896	(182,244)	**182,327**
Health	87,741	43,617	(62,732)	**68,626**
Community	42,698	63,753	(75,669)	**30,782**
	826,692	626,906	(749,649)	**703,949**

20. Agency Agreement

The charity has an agency relationship with Ehsaas Foundation, a charitable organisation registered in the USA as the principal. Ehsaas Trust being an agent is operating in an area where the principal Ehsaas Foundation does not.

Ehsaas Foundation gives Ehsaas Trust agency commission for providing agent services. This commission is recognised as income in Ehsaas Trust and expended for its charitable activities.

Total value of funds disbursed under Agency relationship

The charity has disbursed the following payments under the agency relationship for charitable activities.

Total amount of agency funds paid

	2025 £	2024 £
Ration packs, mobile kitchens sehri & iftar	**345,020**	735,992
Water	**747,454**	561,447
Emergency	**-**	49,699
Agency commission to Ehsaas Trust	**44,474**	19,896
	1,136,948	1,367,034

20. Agency agreement *(continued)*

Ehsaas Trust has transferred the agency funds to the following institutions as per the guidelines and instructions of the principal for the following purposes;

Purpose: The agency fund has been provided for the following charitable purposes.

Ration: To help those who cannot afford food in these desperate and uncertain times.

Mobile Kitchen: Many people in the developing world only eat once a day and sometimes have nothing for days on end. Mobile kitchens (dastarkhuwan) are for the poor and those on low incomes.

Sehri & Iftar: Our mission is to bring together, coordinate efforts and value the importance of uplifting the welfare of needy people in Pakistan by giving them the basic food necessities, as what food they rightly require in the Holy month of Ramadan.

Hand Pump Project: To install hand pumps for the provision of clean usable water for their daily use and make clean water easily accessible to the poor and deprived areas.

Employment: People do not want charity. They need to be provided with opportunities to get themselves out of the vicious cycle of poverty. Ehsaas have launched livelihood project of 'Sewing Machine' assistance to help empower poor jobless people with a means to earn their daily livelihoods and help themselves and their families out of poverty.

MOVEMENTS OF AGENCY FUNDS

During the year the following activities were carried out to assist the beneficiaries of the principal;

	Balance at 1 Jan 2025 £	Agency Funds Incoming £	Agency Funds Outgoing £	Balance at 31 Dec 2025 £
Ration packs, mobile kitchens sehri & iftar	108,483	296,246	345,020	**59,709**
Water	252,023	542,737	747,454	**47,306**
Emergency	10,555	–	–	**10,555**
Employment	1,182	–	–	**1,182**
Agency commission to Ehsaas Trust	–	44,474	44,474	–
	372,243	883,457	1,136,948	**118,752**

21. Summary of assets and liabilities of each category of funds of the charity

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Fixed Assets	–	–	–
Debtors	13,366	–	**13,366**
Cash at bank and in hand	692,182	744,146	**1,436,328**
Creditors (falling due within one year)	(14,470)	(61,687)	**(76,157)**
Net assets	691,078	682,459	**1,373,537**
Unrestricted funds	691,078	–	**691,078**
Restricted funds	–	682,459	**682,459**
Total charity funds	691,078	682,459	**1,373,537**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fixed Assets	–	–	–
Debtors	2,311	–	2,311
Cash at bank and in hand	713,042	829,264	1,542,306
Creditors (falling due within one year)	(11,404)	(45,615)	(57,019)
Net assets	703,949	783,649	1,487,598
Unrestricted funds	703,949	–	703,949
Restricted funds	–	783,649	783,649
Total charity funds	703,949	783,649	1,487,598

22. Governance costs

	Unrestricted funds £	**Total funds 2025 £**	Unrestricted funds £	Total funds 2024 £
Audit and accountancy	**3,800**	**3,800**	8,800	8,800
Bank and finance charges	**19,467**	**19,467**	18,014	18,014
Depreciation	**–**	**–**	1,227	1,227
Total	**23,267**	**23,267**	28,041	28,041

23. Analysis of changes in cash flow

	At 1 Jan 2025 £	Cash flows £	**At 31 Dec 2025 £**
Cash at bank and in hand	1,542,306	(105,978)	**1,436,328**

24. Related parties

The trustees received no remuneration and were not paid any expenses for attending meetings directly related to their duties as trustees.

The charity has a close working relationship with Ehsaas Foundation which is a registered charity in the USA. During the year Ehsaas Trust was related to Ehsaas Foundation due to having one common trustee. Ehsaas Trust was nominated as an agent by Ehsaas Foundation as a principal to distribute the funds it holds to specified third parties in accordance with the instructions and directions given.

Ehsaas Trust acts only in accordance with the instructions and direction of the principal.

The total amount of funds received from the principal under the agency agreement during the year was as follows:

	2025 £	2024 £
Funds received for charitable expenditures as specified	**838,983**	371,336
Agency commission to Ehsaas Trust	**44,474**	19,896
Total funds received	**883,457**	391,232