Charity registration number: 1147370

Global Aid Foundation

Annual Report and Financial Statements for the Year

Ended 30 September 2025

Rain Gaskell Limited
Chartered Certified Accountants
1024 Stockport Road
Manchester
M19 3WX

Global Aid Foundation

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Global Aid Foundation

Reference and Administrative details

Trustees	Mr Imran Modan Mr Arshad Siraj Patel Mr Samir Faiz Rasul
Principal Office	7 Park Avenue Old Trafford Manchester M16 9PW
Charity Registration Number	1147370
Independent Examiner	Rain Gaskell Limited Chartered Certified Accountants 1024 Stockport Road Manchester M19 3WX

Global Aid Foundation

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 September 2025.

Objectives and activities

Objects and aims

Our Charity's purposes as set out in the objects are, as the trustees shall determine for the benefit of people in Burma (Myanmar) but not exclusively by:
a) receiving their need
b) relieving poverty
c) advancing education
d) promoting and protecting good health
e) the relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money or other means deemed suitable.

Objectives, strategies and activities

We are involved in a number of projects such as food aid, cash aid, medical aid, clean drinking water and sanitation, shelter, establishment of schools and maqtabs. Teacher sponsorship, Orphan sponsorship as well as helping the widows. In addition to this we also provide emergency relief aid and when the need arises. Moreover, we give special food and gift packages for Ramadan and Eid. In addition to that we also provide financial help to do Qurbani, from last year we started a number of income generating projects such as supplying sewing machines to the females to make a living and rickshaws to men to earn a livelihood to maintain their family.
Supply of clean water is vital for their survival. So far we have managed to install a large number of hand pumps all over Sittwe (Arakan) Burma. Last year alone, in particular we managed to install 50 hand pumps in Sittwe to maintain a supply of clean drinking water and sanitation. We also give clothes, mosquito nets, blankets, sleeping mats, footwear, stationary supply to schools, Maqtabs. We also give nourishment and energy food for small babies and children. We are constantly striving to eliminate poverty and suffering of the Rohingyas. It is a very difficult task to implement for which we need the help of the local people, community leaders and religious scholars as well as the authorities. It is extremely difficult to do charity work in Burma. The Burmese government does not allow any charity organisation to function freely. Even NGOs are not welcome in Burma.

Fundraising disclosures

Our main source of donors remained Ummah welfare trust and One Ummah during the period. We provide them with the detail of each and every project that we plan to implement in Burma. This includes financial detail for every project breaking down the cost of purchase transport, labour charges and distribution.

Global Aid Foundation

Trustees' Report

Public benefit

Who used and benefitted from our services?

The main beneficiaries are the poor and the needy people of Burma helping them to lead a normal healthy life.

The Rohingya are now confined to refugee camps and do not have permission to leave their camps. Their homes and businesses have been looted and burned down. Currently they are going through ethnic cleansing by the Burmese government who are demanding them to renounce their Rohingya Ethnicity. They want them to call themselves Bangali. Then only would they be given temporary residency permit.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

In Burma we have many volunteers all over the country.
We are Manchester base charity organisation. We are the only three trustees namely Imran Modan, Mr Arshad Siraj Patel, and Mr Samir Faiz Rasul who do all the work voluntarily. The treasurer is Mrs. Zainab Modan who is also a volunteer. The name of other volunteer committee members who assist in an advisory capacity are given below:

1.Kashif Safdar
2.Zainab Modan
3.Asif Ali
4.Mohammed Javid
5.Humna Modan
6.Ebrahim Michala
7.Feroz Ahmed
8.Hafiz Ammar

Structure, governance and management

Nature of governing document

The Charity is governed by a trust deed and was registered on 22 May 2012.

Recruitment and appointment of trustees

It is from the very small Burmese community in Manchester.

Organisational structure

We are Manchester base charity organisation. There are only three trustees namely Imran Modan, Mr Arshad Siraj Patel, and Mr Samir Faiz Rasul. The treasurer is Mrs. Zainab Modan and a number of other community members.

Major risks and management of those risks

Risk management

Our policy is to keep the risk to minimum. We immediately transfer the donation funds to Burma. Our agents are all working as volunteers both here and in Burma. As soon as the funds arrive in Burma these volunteers who have been carefully vetted and selected distributed to the victims of oppression and prosecution by the Burmese Buddhists.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.
Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.
The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 29/07/2026 and signed on its behalf by:

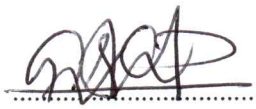
Global Aid Foundation

Trustees' Report



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Mr Imran Modan
Trustee



.....

Mr Arshad Siraj Patel
Trustee



.....

Mr Samir Faiz Rasul
Trustee

Global Aid Foundation

Statement of Trustees' Responsibilities

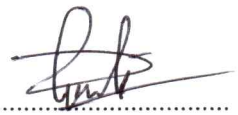
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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 the trustees of the charity on 29/07/2026 and signed on its behalf by:



.....

Mr Imran Modan
Trustee



.....

Mr Arshad Siraj Patel
Trustee



.....

Mr Samir Faiz Rasul
Trustee

Global Aid Foundation

Independent Examiner's Report to the trustees of Global Aid Foundation

I report on the accounts of the charity for the year ended 30 September 2025 which are set out on pages 9 to 15.

Respective responsibilities of trustees and examiner
The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.
It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, apart from the matter referred above indicating that the accounts are not fully compliant with the accounting requirements of section 396 of the Companies Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities, 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 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

.....

Zubair A Chaudhary
FCCA
Rain Gaskell Limited
Chartered Certified Accountants
1024 Stockport Road
Manchester
M19 3WX

Global Aid Foundation

Statement of Financial Activities for the Year Ended 30 September 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Voluntary Income		140,966	-	140,966
Charitable Income		-	527,244	527,244
Gift Aid		-	-	-
		140,966	527,244	668,210
Expenditure on:				
Charitable donations		155,194	527,244	682,437
Bank Charges		411	-	411
General Expenses		12	-	12
Telephone and Computer charges		-	-	-
Audit Fees		-	-	-
Bookkeeping and Accountancy Fees		960	-	960
Total Expenditure		156,577	527,244	683,820
Net movement in funds		(15,611)	-	(15,611)
Reconciliation of funds				
Total Funds brought forward		42,932	-	42,932
Total funds carried forward	6	27,321	-	27,321

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Voluntary Income		192,937	-	192,937
Charitable Income		-	956,645	956,645
Gift Aid		6,693	-	6,693
		199,630	956,645	1,156,275
Expenditure on:				
Charitable donations		169,066	1,020,434	1,189,500
Bank Charges		675	-	675
General Expenses		62	-	62
Telephone and Computer charges		259	-	259
Audit Fees		8,400	-	8,400
Bookkeeping and Accountancy Fees		780	-	780
Total Expenditure		179,242	1,020,434	1,199,676
Net movement in funds		20,388	(63,789)	(43,401)
Reconciliation of funds				
Total Funds brought forward		22,544	63,789	86,333
Total funds carried forward	6	42,932	-	42,932

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 6.

Global Aid Foundation
(Registration number: 1147370)
Balance Sheet as at 30 September 2025

	Note	2025 £	2024 £
Current assets			
Debtors		-	-
Cash at bank and in hand		36,861	52,112
		36,861	52,112
Creditors: Amounts falling due within one year	5	(9,540)	(9,180)
Net assets		27,321	42,932
Funds of the charity:			
Capital Contributed by trustees or members			
Restricted funds		-	-
Unrestricted income funds			
Unrestricted funds		27,321	42,932
Total funds	6	27,321	42,932

The financial statements on pages 10 to 16 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....
Mr Imran Modan
Trustee

.....
Mr Arshad Siraj Patel
Trustee

.....
Mr Samir Faiz Rasul
Trustee

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Global Aid Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

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

Transition to FRS 102

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. No restatements are required as a result of the transition to FRS 102.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading those aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

	Restricted funds £	Total 2025 £	Total 2024 £
Grants, including capital grants;			
Grants from other charities	527,244	527,244	956,645
	527,244	527,244	956,645

3 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

4 Taxation

The charity is a registered charity and is therefore exempt from taxation.

5 Creditors: amounts falling due within one year

	2025 £	2024 £
	-	-
Other Creditors	9,540	9,180
Accruals		
	9,540	26,428

6 Funds

	Balance b/f 01/10/2024 £	Incoming resources £	Outgoing Resources £	Balance at 30/09/2025 £
Unrestricted funds				
General				
General	42,932	140,966	156,577	27,321
Restricted funds				
Emergency Food Aid	-	76,691	76,691	-
Orphan Sponsorship	-	145,908	145,908	-
Qurbani	-	10,133	10,133	-
Ramadan	-	5,060	5,060	-
Sundry - Food, WH Pumps, Orphan, M	-	289,452	289,452	-
Total Restricted Fund	-	527,244	527,244	-
				-
Total Funds	42,932	668,210	683,820	27,321

	Balance b/f 01/10/2023 £	Incoming resources £	Outgoing Resources £	Balance at 30/09/2024 £
Unrestricted funds				
General				
General	22,544	199,630	179,242	42,932
Restricted funds				
Emergency Winter Relief	50,078	99,996	150,074	-
Emergency Food Aid	-	193,629	193,629	-
Emergency Relief	13,711	-	13,711	-
Orphan Sponsorship	-	183,083	183,083	-
Orphanage Support	-	100,548	100,548	-
Sundry - Food, WH Pumps, Orphan, M	-	50,778	50,778	-
Water Hand Pump	-	25,383	25,383	-
Zakat	-	303,228	303,228	-
Total Restricted Fund	63,789	956,645	1,020,434	-
Total Funds	86,333	1,156,275	1,199,676	42,932