Charity Registration Number 1148089

Muslim Help UK

Report and Accounts

31 December 2025

Muslim Help UK

Report and accounts for the year ended 31 December 2025

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Muslim Help UK

Trustees' Annual Report for the year ended 31 December 2025

The Trustees present their Report and Accounts for the year ended 31 December 2025.

Reference and administrative details

Muslim Help UK

The legal name of the charity is:- Muslim Help UK

The charity is also known by its operating name, Muslim Help UK

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1148089

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

Muslim Help UK

Trustees' Annual Report for the year ended 31 December 2025

The principal operating address, telephone number, email and web addresses of the charity are:-

1st Floor West
255-259 Commercial Rd, London
United Kingdom, E12BT
Telephone: 203 633 2779 Email Address nfo@muslimhelp.org Web address: www.muslimhelp.org

The Trustees in office on the date the report was approved were:

Abdus Subhan
Kari Rofiquel Islam
Shahina Choudhury

The following persons served as Trustees during the year ended 31 December 2025 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

1. The advancement of Education.
2. The relief of poverty, sickness and distress.
3. The promotion of good health Any such purposes deemed charitable by the law of England and Wales as the rustees from time to time determine.

The main activities undertaken in relation to those purposes during the year.

With your help we have managed to complete many projects in the past few years in various different countries. We hope that with your continued support we can keep these projects going and reach out to people on a bigger scale. Our belief is that prevention is better than cure, hence we are currently completing an Orphan centre where children will receive shelter, education, health care amongst various other day to day needs. We wish to educate these children and make them independent so that they can enjoy and achieve not only in the present but also in the future.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Over the last few years Muslim Help UK has completed many different projects in various countries. In the past year, we have completed the following:

1.Food Packs and Emergency Food Supply
2.Hot Meals and Nutritious Food Distribution
3.Ramadan Food Distribution
4.Qurbani Project
5.Orphan Sponsorship Programme
6.Hafiz and Hifz Student Sponsorship
7.Orphan Care and Shelter
8.Boarding and Educational Support
9.Qur'an Distribution
10.Islamic Education Support
11.Water Well, Tube Well and Water Motor Projects
12.Water Truck and Water Barrel Distribution
13.Medical Aid and Medicine Distribution
14.Healthcare Support
15.Wheelchair and Disability Support
16.Maternity Hospital Development Project
17.Winter Packs and Blanket Distribution
18.Emergency Family Shelter
19.Emergency Disaster and Flood Relief
20.Support for Vulnerable Families
21.Zakat Assistance for Eligible Beneficiaries
22.Sadaqah and General Charitable Assistance
23.Orphan and Hifz Centre Development
24.Educational Facilities and Infrastructure Support

The main achievements and performance of the charity during the year.

Trustees' Annual Report for the year ended 31 December 2025

Muslim Help UK has contributed to various causes over the year, a list of its main achievements is as follows:

1.Distribution of Food Packs to Vulnerable Families
2.Provision of Hot Meals and Nutritious Food
3.Distribution of Ramadan Food Parcels
4.Qurbani Meat Distribution to Beneficiaries
5.Support for Hafiz and Orphan Boarding and Education
6.Development of Boarding and Educational Facilities
7.Support for Islamic Education
8.Support for Disadvantaged Students
9.Installation of Water Wells, Tube Wells and Water Motors
10.Provision of Water Trucks and Water Barrels
11.Healthcare Assistance for Vulnerable People
12.Provision of Wheelchairs for People with Disabilities
13.Development of the Maternity Hospital Project
14.Distribution of Winter Packs and Blankets
15.Emergency Assistance for Flood-Affected Communities
16.Support for Vulnerable and Disadvantaged Families
17.Distribution of Zakat Assistance to Eligible Beneficiaries
18.Provision of Sadaqah and Charitable Assistance
19.Support for Educational Infrastructure

The difference the charity's performance during the year has made to the beneficiaries of the charity.

With your help we have managed to complete many projects in the past few years in various different countries. We hope that with your continued support we can keep these projects going and reach out to people on a bigger scale. Our belief is that prevention is better than cure, hence we are currently completing an Orphan centre where children will receive shelter, education, health care amongst various other day to day needs. We wish to educate these children and make them independent so that they can enjoy and achieve not only in the present but also in the future.

The degree to which the achievements and performance during the year have benefited wider society.

The charity has enabled a number of benefits for wider soceities which include:

- economic impact through new job creation.
- adovacy - helping to build a hospital has rasied awarness of the local needs.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Details of the Trustees serving throughout the year are set out on page 1. Appointment of Trustees is governed by the Trust Deed of the charity. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through resignation or death of an existing Trustee or as they deem necessary. Prior to inviting nominations the Trustees review their skills set to try and attract nominees with the relevant skills and experience to the board. The chair is appointed by the Trustees from amongst their number. The board convenes on a monthly basis with additional days for strategic development. Training needs for Trustees are assessed and met. Training needs for Trustees are assessed and met. Succession planning has continually taken place.

The trustees' bankers and advisors

Bankers	Lloyds Bank PLC
Accountants	Birchtree Sullivan,301 Lock Studios , 7 Corsican Square, London, E3 3YD

Financial review

The charity's financial position at the end of the year ended 31 December 2025

The financial position of the charity at 31 December 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	24,999	(15,064)
Unrestricted Revenue Funds available for the general purposes of the charity	47,491	22,491
Restricted Revenue Funds	-	-
Total Funds	47,491	22,491

Financial review of the position at the reporting date, 31 December 2025 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves.

The trustees have resolved to establish reserves to provide for future activities, and to provide funding for the expected expenditure for six months ahead in the sum of £20,000.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

MD Hussain - FCCA
Member of Chartered Certified Accountant
Unit 301
Lock Studios
7 Corsican Square
England
E3 3YD

Statement of Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 15 October 2026.

Abdus Subhan
Trustee

Muslim Help UK

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2025

I report to the Trustees on my examination of the financial statements of the charity on pages 12 to 28 for the year ended 31 December 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

a) examine the financial statements of the charity under Section 145 of the Act;

b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed 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 seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

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

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:

MD Hussain - FCCA - Independent Examiner

Chartered Certified Accountant

Unit 301
Lock Studios
7 Corsican Square
England
E3 3YD

This report was signed on 15 October 2026

Muslim Help UK
Statement of total recognised gains and losses
for the year ended 31 December 2025

	Notes	2025 £	2024 £
Profit for the financial year		24,999	(15,064)
Unrealised surplus on revaluation of properties	8	-	-
Total recognised gains and losses related to the year		24,999	(15,064)
Prior year adjustments		-	
Total recognised gains and losses since last accounts		24,999	

Muslim Help UK - Statement of Financial Activities for the year ended 31 December 2025

Statement of Financial Activities for the year ended 31 December 2025

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	367,782	-	**367,782**	238,930
Expenditure on:					
Fundraising activities	B1	77,352	-	**77,352**	59,309
Charitable activities	B2	265,431	-	**265,431**	194,685
Total expenditure	**B**	**342,783**	**-**	**342,783**	**253,994**
Net income for the year		**24,999**	**-**	**24,999**	**(15,064)**
Net income after transfers	**A-B-C**	**24,999**	**-**	**24,999**	**(15,064)**
Net movement in funds		**24,999**	**-**	**24,999**	**(15,064)**
Reconciliation of funds:-	**E**				
Total funds brought forward		22,491	-	**22,491**	37,554
Total funds carried forward		**47,490**	**-**	**47,490**	**22,490**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 19 to 28 form an integral part of these accounts.

Muslim Help UK - Statement of Financial Activities for the year ended 31 December 2025

	SORP Ref	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Income from:				
Donations & Legacies	A1	-	-	**238,930**
Total income	**A**	-	-	238,930
Expenditure on:				
Fundraising activities	B1	-	-	**59,309**
Charitable activities	B2	-	-	**194,685**
Total expenditure	**B**	**-**	**-**	**253,994**
Net income for the year		-	-	**(15,064)**
Net income after transfers		-	-	(15,064)
Net movement in funds		**-**	**-**	**(15,064)**
Reconciliation of funds:-	**E**			
Total funds brought forward		37,554	-	**37,554**
Total funds carried forward		**37,554**	**-**	**22,490**

All activities derive from continuing operations

Muslim Help UK - Statement of Financial Activities for the year ended 31 December 2025

Muslim Help UK - Resources applied in the year ended 31 December 2025 towards fixed assets for Charity use:-

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	24,999	(15,064)
Resources applied on functional fixed assets	-	-
Net resources available to fund charitable activities	**24,999**	**(15,064)**

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 19 to 28 form an integral part of these accounts.

Muslim Help UK - Statement of Financial Activities for the year ended 31 December 2025

Movements in revenue and capital funds for the year ended 31 December 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	22,491	-	22,491	**37,554**
Recognised gains and losses before transfers	24,999	-	24,999	(15,064)
	47,490	**-**	**47,490**	**22,490**
Closing revenue funds	**47,490**	**-**	**47,490**	**22,490**

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	47,490	-	**47,490**	22,490

The notes attached on pages 19 to 28 form an integral part of these accounts.

Muslim Help UK - Statement of Financial Activities for the year ended 31 December 2025

Muslim Help UK
Income and Expenditure Account for the year ended 31 December 2025 as required by the Companies Act 2006

	2025 £	2024 £
Income		
Income from operations	367,782	238,930
Gross income in the year before exceptional items	**367,782**	**238,930**
Gross income in the year including exceptional items	**367,782**	**238,930**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	**263,931**	**193,185**
Depreciation and amortisation	**-**	**-**
Fundraising activities & expenses	**77,352**	**59,309**
Governance costs	**1,500**	**1,500**
Total expenditure in the year	**342,783**	**253,994**
Extraordinary items	**-**	**-**
Net income before tax in the financial year	24,999	(15,064)
Net income after tax in the financial year	**24,999**	**(15,064)**
Retained surplus for the financial year	**24,999**	**(15,064)**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 28 form an integral part of these accounts.

Muslim Help UK - Balance Sheet as at 31 December 2025

	Note	SORP Ref		2025 £		2024 £
Fixed assets		A				
Tangible assets	8	A2		-		-
Current assets		B				
Debtors	15	B2	-		-	
Cash at bank and in hand		B4	84,420		57,971	
Total current assets			84,420		57,971	
Creditors: amounts falling due within one year	9	C1	-		-	
Net current assets				84,420		57,971
Net assets				84,420		57,971
Creditors: amounts falling due after more than one year		C2		(36,929)		(35,480)
Provisions for contingent assets		C3		-		-
Net assets				-		-
Defined benefit pension scheme assets		C4		-		-
The total net assets of the charity				47,491		22,491
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds						
Restricted Revenue Funds	13	D2		-		-
Restricted Revaluation Reserve	13	D4		-		-
				-		-
Unrestricted Funds						
Called up share capital			-		-	
Share premium				-		-
Unrestricted Revenue Funds	13	D3		47,491		22,491
Unrestricted Revaluation Reserve	13	D4	-		-	
				-		-
Designated Funds						
Designated Revenue Funds	13	D3		-		-
Designated Fixed Asset Funds	13	D3		-		-
				-		-
Total charity funds				47,491		22,491

Muslim Help UK - Balance Sheet as at 31 December 2025

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Muslim Help UK - Balance Sheet as at 31 December 2025

Abdus Subhan
Trustee
Approved by the board of trustees on 15 October 2026

The notes attached on pages 19 to 28 form an integral part of these accounts.

Muslim Help UK

Notes to the Accounts for the year ended 31 December 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity’s assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned,and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy aredisclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock.When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in *'legacies and donations'*. Goods donated for resale are included in *'Income from other trading activities'*

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received,(provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Notes to the Accounts for the year ended 31 December 2025

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.
Staffing - on a per capita basis, based on the number of of people employed within any particular activity.
Premises related costs - on the proportion of floor area occupied by a particular activity.
Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity. However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note4.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.
Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.
All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 8.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy,in order to reflect the dimunition in the asset,a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Liabilities are amounts due to creditors and any provision made as a result of an obligation to transfer economic benefits, usually in the form of a cash payment, to a third party. Liabilities must be measured at their settlement amount. A liability is recognised for the amount that the charity anticipates it will pay to settle the debt Accounting and reporting by the charity

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

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

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 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 on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Notes to the Accounts for the year ended 31 December 2025

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity 10-15 Volunteers who donated a huge number of hours. It is estimated that without the help of volunteers, the charity would need to find the equivalent of over £20,000 to obtain similar services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

5 Staff costs and emoluments

Salary costs	**2025**	**2024**
	£	**£**
Gross Salaries excluding trustees and key management personnel	-	-
Total salaries, wages and related costs	**-**	**-**

Numbers of full time employees or full time equivalents	**2025**	**2024**
The average number of total staff employed in the year was	**-**	-
The average number of part time staff employed in the year was	**-**	-
The average number of full time staff employed in the year was	**2**	-
The estimated full time equivalent number of all staff employed in the year was	**-**	-

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	**-**	-
Engaged on publicity activities	**-**	-
Engaged on fundraising activities	**-**	-
Engaged on management and administration	**-**	-
The estimated full time equivalent number of all staff employed as above	**-**	-

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Notes to the Accounts for the year ended 31 December 2025

7 Trustees' expenses

No trustee expenses were incurred, either in the current or prior year.

	2025	2024
	£	£
	-	-

The nature of the trustees' expenses was for travel to the charitys office
The number of trustees' to whom expenses were reimbursed was one

8 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2025	-	-	-	-
Additions	-	-	-	-
At 31 December 2025	**-**	**-**	**-**	**-**
Depreciation				
At 31 December 2025	**-**	**-**	**-**	**-**
Net book value				
At 31 December 2025	-	-	-	-
At 31 December 2024	-	-	-	-

9 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	-	-
Accruals	-	-
PAYE, NIC VAT and other taxes	-	-
Other creditors	-	-
	-	-
Bank loans and overdrafts	**18,256**	**18,256**
Accruals for grants payable	-	-
Trade creditors	**13,513**	**13,564**
Accruals	**5,160**	**3,660**
	36,929	**35,480**

10 Income and Expenditure account summary

	2025	2024
	£	£
At 1 January 2025	22,490	37,554
Surplus after tax for the year	24,999	(15,064)
At 31 December 2025	**47,489**	**22,490**

Notes to the Accounts for the year ended 31 December 2025

11 No related party transactions

There were no transactions with related parties in the year , except with regard to trustees' expenses

12 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2025	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	-	-	-
Current Assets	84,420		-	**84,420**
Current Liabilities	-	-	-	-
	47,491	**-**	**-**	**47,491**

At 1 January 2025	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	-	-	-
Current Assets	57,971	-	-	**57,971**
	22,491	**-**	**-**	**22,491**

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
		See Note 14	See Note 0	
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	22,491	24,999	-	**47,490**
Total unrestricted and designated funds	**22,491**	**24,999**	**-**	**47,490**
Restricted funds:-				
Total restricted funds	**-**	**-**	**-**	**-**
Total charity funds	**22,491**	**24,999**	**-**	**47,490**

Muslim Help UK

Notes to the Accounts for the year ended 31 December 2025

14 Analysis of movements in funds over the year as shown in Note 13

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	**367,782**	**(342,783)**	**-**	**24,999**
Restricted funds:-				
	367,782	**(342,783)**	**-**	**24,999**

15 Ultimate controlling party

The charity is under the control of its legal members.

16 Other relevant information

Muslim Help UK

Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

16 Donations and Legacies

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Donations		367,782	-	**367,782**	238,930
Total donations and gifts from individuals		**367,782**	**-**	**367,782**	**238,930**
Total Donations and Legacies	**A1**	**367,782**	**-**	**367,782**	**238,930**

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Donations Paid		205,767	-	**205,767**	152,883
Insurance Costs		189	-	**189**	52
Event		-	-	**-**	-
Total direct spending	**B2a**	**205,956**	**-**	**205,956**	**152,935**

18 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Volunteer costs				
Travel and subsistence - volunteers	14,570	-	**14,570**	16,453
Motor expenses - volunteers	-	-	**-**	-
Homeworkers' allowance - volunteers	-	-	**-**	-
Premises Expenses				
Rent payable under operating leases	17,696	-	**17,696**	-
Administrative overheads				
Telephone, fax and internet	2,010	-	**2,010**	4,512
Postage	-	-	**-**	2,410
Stationery and printing	10,735	-	**10,735**	7,810
Equipment expenses	7,541	-	**7,541**	3,366
Website & Software	3,383	-	**3,383**	2,246
Health and safety costs	-	-	**-**	-
Advertising and marketing	-	-	**-**	2,024

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

Financial costs				
Bank charges	2,040	-	**2,040**	1,429
Bank charges	-	-	**-**	-
Hire Purchase interest	-	-	**-**	-
Loan interest	-	-	**-**	-
Depreciation & Amortisation in total for the	-	-	**-**	-
Bank interest payable	-	-	**-**	-
Support costs before reallocation	**57,975**	**-**	**57,975**	**40,250**
Less support costs reallocated to specific activities				
To charitable trading costs	-	-	**-**	-
To grant making costs	-	-	**-**	-
To costs of raising funds	-	-	**-**	-
To non charitable costs	-	-	**-**	-
Total support costs	**57,975**	**-**	**57,975**	**40,250**

19 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Independent Examiner's fees	1,500	-	**1,500**	1,500
Total Governance costs	**1,500**	**-**	**1,500**	**1,500**

20 Total Charitable expenditure

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total direct spending	**B2a**	205,956	-	**205,956**	152,935
Total charitable trading costs	**B2b**	-	-	**-**	-
Total grantmaking costs	**B2c**	-	-	**-**	-
Total support costs	**B2d**	57,975	-	**57,975**	40,250
Total Governance costs	**B2e**	1,500	-	**1,500**	1,500
Movements in provisions and commitments	**B2e**	-	-	**-**	-
Total charitable expenditure	**B2**	**265,431**	**-**	**265,431**	**194,685**

21 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Cost of fundraising activities		77,352	-	**77,352**	59,309
Total fundraising costs	B1	**77,352**	**-**	**77,352**	**59,309**