

GLOBAL RAHMAH FOUNDATION

TRUSTEES' REPORT
FINANCIAL STATEMENTS

FOR YEAR ENDED 31 OCTOBER 2025

WWW.GRFUK.ORG

Charity No. 1154185

Global Rahmah Foundation

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Legal and Administrative Information

Trustees

Dr Mohammed Abuelmeaza

Dr Ahmed Loutfi (Appointed 26 May 2025)

Chairman of Trustees

Dr Khalil Elbayouk

Bankers

Al Rayan Bank Plc

4 Stratford Place, London, W1C 1AT

Charity Number

1154185

Correspondence Address

Unit 21, Waters Edge Business Park,
Modwen Rd, Salford M5 3EZ

Accountants

Cube Accountants

First Floor, Parkway
Two, Manchester
M14 7HR

We are forgotten people. May God bless those who helped us.

- Rohingya refugee, Bangladesh



Our Values

- **Respect**
- **Integrity**
- **Equality**
- **Transparency**
- **Trustworthy**

Vision

We endeavour to build a peaceful world, where diverse communities across the globe feel empowered & united in hope and purpose. We want to see a future where previously disadvantaged communities are now thriving, sharing and continuously learning, so we can collectively focus on protecting the future.

Mission

Global Rahmah Foundation (GRF) provides communities affected by conflict, poverty and natural disasters with ongoing support, from the beginning of crises through to the very end, before aiding with restoration efforts once circumstances stabilise. We aim to support as many people as possible, while inspiring beneficiaries and sharing knowledge and skills.

Approach

We liaise directly with field teams to identify specific needs and then decipher the most suitable course of action. We recognise that every community has its own unique culture along with its own set of challenges, which is why we collaborate with local organisations when making project-specific decisions. This allows us to deliver tailored projects that meet current needs.



TRUSTEES' REPORT

In 2024/25, GRF operated in 15 countries across the Middle East, Asia and Africa. Our work was centred around humanitarian and restorative projects in countries of conflict, poverty or affected by natural disasters.

Humanitarian Aid Initiatives

Throughout the year, we worked alongside our on-ground teams to respond to the ongoing crises in Gaza and Sudan, Pakistan floods and earthquake in Afghanistan, among many others. Collaborating directly with our network of partners established over the last decade, we were able to strengthen partnerships within key areas of operation.

Alongside food and water aid, we further explored innovative ways to benefit the community, including providing mental health support for refugee children in Lebanon, malaria treatment in Mali and WASH support for Rohingya refugee women and families in Cox's Bazar.

Future Plans

After successfully expanding our project portfolio this year, we aim to continue adding more projects, based on the current needs on the ground. We further aim to continue expanding our knowledge and developing new and existing partnerships. By attending more conferences, such as the upcoming International Humanitarian Aid Summit for Gaza, solely for organisations with teams in Gaza, we plan to both learn and share knowledge with others in the field, to increase e ciency and deliver maximum benefit.

Learning, Partnerships & Strategic Development

We actively focused on developing the charity and our project portfolio. From attending and exhibiting at some of the biggest humanitarian aid conferences in the world to collaborating with notable people of interest, we frequently sought opportunities to build partnerships and further our impact. We attended international conferences, including COP16, Revolve Dialog, centred around using Artificial Intelligence (AI) for sustainable development and exhibited at DIHAD (Dubai International Humanitarian Aid and Development Conference), along with facilitating a deployment in Jordan with a notable Canadian YouTube group. These activities allowed us to expand our prospective donor base, build long-term partnerships and vastly increase our knowledge.









WHERE WE WORK

UNITED KINGDOM

- Manchester

AFRICA

- Mali
- Somalia
- Sudan
- Chad
- Tanzania
- Nigeria





MENA

- Palestine
- Lebanon
- Yemen
- Jordan

ASIA

- Pakistan
- India
- Bangladesh
- Afghanistan



Uplifting communities across 15 countries worldwide

GRF Strategic Focus

Priority 1

Ensuring the timely and effective delivery of targeted humanitarian relief to disaster-stricken communities, while further expanding our capacity to respond to the most urgent and challenging needs.

Priority 1 Achievements

We e ciently responded to various humanitarian emergencies in 2024/25. Working directly with teams on the ground, we were able to assess the situation in real time and provide humanitarian relief.

Gaza

As the conflict in Gaza passed the 2-year mark, we continued delivering humanitarian relief within the region. Despite an array of challenges, we maintained communication with on-ground teams, assessing current needs as they arose. Our response included food, water, medical aid, financial support, children's clothing and baby milk for families in need. We also built Rahmah Camps in Gaza, providing thousands with necessary shelter.

Afghanistan Floods

In late August 2025, Afghanistan suffered a deadly earthquake. Thousands of people were killed and injured, with even more losing their homes. Millions in Afghanistan already required humanitarian aid, with the earthquake worsening this. Our team was quick to act, distributing food aid, hot meals and water to families, providing relief when lives had been changed in an instant.

Sudan

Families in Sudan continued to face unimaginable circumstances, with a heartbreaking 24.6 million people requiring humanitarian assistance. As more people became aware of the humanitarian catastrophe in Sudan, we amplified fundraising efforts and continued delivering aid within the region. We supported vulnerable families, distributing food aid, providing vital nutrients and water trucks, quenching thirst and decreasing the spread of waterborne diseases. We further supported Sudanese refugees in Chad, cooking and distributing hot meals and food parcels.

Pakistan Floods

Pakistan faced heavy monsoon rains, causing catastrophic floods that destroyed homes, livelihoods & farmland. Over 4 million people were affected, with 2 million displaced in Punjab alone. Alongside losing their homes, damage to infrastructure and dirty water increased the threat of waterborne diseases, putting lives at risk. We delivered food, water, shelter and hygiene supplies to flood victims, helping restore dignity and provide safety.









GRF Strategic Focus

Priority 2

Optimise key areas of expertise through innovation within thematic areas, seeking further knowledge and ensuring maximum impact for beneficiaries.

Priority 2 Achievements

We maintained focus on four fundamental areas of expertise in 2024/25. Each executed project was specifically selected to meet the needs of beneficiaries.

Shelter, NFIs & Protection

Millions of families have lost their homes to war or natural disasters. With no safety, protection or roof over their heads, displaced families face the ever-present threat of severe weather conditions, disease outbreaks, physical harm and long-term psychological damage. We strive to achieve the United Nations' Sustainable Development Goal (SDG) for 'Sustainable Cities and Communities' and are committed to providing shelter to families for the foreseeable future. In 2024/25, we distributed shelter to displaced families in Gaza, refugees impacted by the Cox's Bazar fires and flood-affected families in Pakistan, providing protection and a small corner of privacy.

Food Security

Every day, people suffer from hunger across the globe, with children some of the most vulnerable. Over half suffering from malnutrition live in conflict-affected areas, leading to weakened immune systems, stunted growth and increased mortality rates. We work year-round to provide food aid to vulnerable communities, including in Ramadan, Eid & Qurbani periods, allowing families to observe religious occasions with dignity. We provided nourishment to families across 15 countries, including those experiencing famine-levels of hunger and malnutrition in some of the world's hardest-to-reach areas.

WASH

Up to 80% of illnesses in developing countries are linked to unsafe water and poor sanitation, with communities forced to rely on contaminated water sources while living in overcrowded, unsanitary conditions. This leaves individuals vulnerable to waterborne diseases such as cholera, which can be fatal. Working towards the SDG of 'Clean Water and Sanitation', we executed several WASH projects, providing safe water, restoring dignity and helping protect against diseases. We implemented water wells, pumps and hygiene kits across seven countries, while further improving safety and sanitation for women and families in Cox's Bazar.

Health

In conflict and poverty-affected areas, healthcare is often di cult to access, causing treatable diseases like malaria to become life-threatening – and often fatal. Vulnerable communities require urgent access to healthcare facilities, as many suffer from conditions worsened by war, displacement and poverty. In line with SDG 'Good Health and Well-Being', we focused on enhancing public health to help communities thrive. In 2024/25, we carried out urgent surgeries in Yemen and Gaza, mental health support for refugee children in Lebanon, allowing them to process the trauma endured, and malaria treatment in Mali, protecting children from the deadly disease.



Sector-Specific Solution

Building on our core themes, we developed our work within the abovementioned sectors, utilising innovation to execute new projects that could aid beneficiaries in their time of need.

Sector 1:

Shelter, NFI's & Protection

Everyone deserves a roof over their heads; to feel safe, have privacy and maintain dignity. Without shelter, already vulnerable communities remain at constant risk of physical harm and face psychological challenges. During the winter, the threat is escalated as strong winds and heavy rain leave families even more vulnerable to illness, which can often become fatal.

As part of our ongoing efforts, we built durable shelters for displaced families, giving them a small corner of dignity. This included Rahmah Camps in Gaza, complete with bathroom facilities and Mussallahs (prayer areas). Furthermore, we distributed aid in the winter months, including blankets, mattresses and heaters, providing warmth and comfort during the harsh cold conditions. We further restored roads in Gaza, removing rubble and helping clear routes for aid and movement.

2,172

SHELTER

18,500

Bedding & Essential Items Tarpaulin flooring, blankets, mattresses & pillows







Sector 2:

Food Security

Hunger is one of the leading causes of death worldwide, especially for children under 5, with a staggering 45% of child deaths linked to hunger and malnutrition. Millions of children and families have little to no access to food supplies, leaving them without essential nutrients and facing malnutrition. Many refugees and war-affected communities rely on humanitarian aid charities like ours for nourishment. Without this, they remain at risk of stunting, chronic malnutrition, health complications and even death.

Working towards the United Nations' SDG of 'No Hunger', we distributed unrestricted food aid to communities facing food insecurity throughout the year. We specifically delivered food parcels and hot meals as our primary emergency response, ensuring beneficiaries received immediate relief. We further distributed bread, vegetable parcels, dates and more, with our established aid networks allowing us to distribute supplies in hard-to-reach areas. Upon project completion, we found an overall increase in food security levels.

"Everything has been cut off from us. We thank them (our donors). We pray for them day and night."

- Muhammad, Sudan

Food Beneficiaries

1.07 M
GAZA

47,100
SUDAN

22,200
PAKISTAN

15,410
LEBANON

12,000
AFGHANISTAN

33,930
Jordan, Mali, Somalia, Yemen, Bangladesh & Chad

Sector 3:

WASH

WASH involves improving water, sanitation and hygiene efforts. With contaminated water sources a primary cause of illness around the globe, we recognise the demand for such interventions. We further recognise the need for sanitary items and conditions to preserve dignity and keep individuals safe.

As part of our WASH efforts, we implemented targeted interventions to improve access to safe water, sanitation and protection in high-risk environments. This included installing water wells, pumps, tankers and distributing hygiene kits to families facing heightened risk of waterborne disease. We further launched Night Light Aid in response to gender-based safety concerns surrounding Rohingya refugees in Cox's Bazar. This project involved improving lighting in camps to reduce the risks faced by women and families. Through these interventions, we reached 4.7+ million beneficiaries, helping to improve sanitation, increase safety and support healthier living conditions for vulnerable communities.

WASH Beneficiaries

2.1 M
PAKISTAN

1.68
GAZA

456,250
INDIA

274,350
MALI

198,300
Sudan, Yemen, Afghanistan & Lebanon















Sector 4:

Health

In conflict areas, collapsed healthcare systems leave entire communities experiencing increased vulnerability, with war-related injuries, chronic conditions and common illnesses left untreated. In such cases, preventable and treatable conditions can rapidly become life-threatening, especially for children, elderly people and pregnant women. Therefore, it is crucial to support both physical and mental health to reduce long-term harm and improve overall well-being.

In line with our health objectives, we provided support in Hayfa Hospital, benefitting hundreds every day, facilitated life-saving surgeries in Yemen & Gaza and distributed malaria treatment in Mali, protecting children from one of the leading causes of child mortality. Implementing our first mental health-focused project, we delivered NET (Narrative Exposure Therapy) and Play Therapy to refugee children in Lebanon to help them process trauma endured in a safe and supportive environment. Our health initiatives aimed to strengthen access to essential healthcare services and support both the physical and psychological recovery of vulnerable communities.

Health Beneficiaries

3,523

Gaza, Jordan, Lebanon, Mali, Pakistan & Yemen







CAMPAIGNS

RAMADAN

Ramadan was observed during March 2025. Muslims around the world look forward to the holy month all year round. However, vulnerable families struggle to meet their most basic needs, with many unsure if they will have any food for suhoor or iftar. We carried out our annual Ramadan initiatives to uplift families worldwide, feeding the fasting, distributing dates, allowing families to observe religious traditions and providing Zakat ul Fitr (Fitrana) at the end of the month so communities could take part in Eid celebrations. In Gaza, we also constructed Mussallahs (prayer areas) during Ramadan, giving worshippers a safe space to pray despite the surrounding destruction. Our efforts helped preserve dignity, unity and inclusion for thousands of families during one of their most special times of year.





Ramadan Aid Beneficiaries

150,220
Food Aid

958,000
Water Aid

5,623
Family Financial Support

63,65
Community Development (Mussallahs, Eid Fun Days/Gifts)

Chad, Somalia, Sudan, Yemen, Bangladesh, Gaza, Afghanistan, Mali, Pakistan & Lebanon

Qurbani Beneficiaries

167,879
Beneficiaries

Afghanistan, India, Pakistan, Bangladesh, Chad, Mali, Nigeria, Somalia, Sudan, Tanzania, Yemen, Lebanon, Gaza, Palestine (West Bank)

"For one day, my children ate like other children."

- Halima, Cox's Bazar

QURBANI

We gave families in 13 countries their share of Qurbani meat. Receiving Qurbani meat allowed them to participate in Eid festivities and eat nutritious meals. For many families, the Qurbani period is highly anticipated as it's one of the only times of year that they are able to eat meat due to rising costs and a lack of affordability.





EID GIFTS

Continuing our annual heartwarming initiative, we distributed Eid gifts to children affected by conflict and poverty in six countries. These children often face uncertainty and challenges in their daily lives, with many unable to experience the little joys that make up a childhood. Receiving Eid gifts made them smile from ear to ear and gave them a new, joyful memory, while reinforcing our commitment to uplifting children from disadvantaged communities.

2,100

Eid Gifts Distributed

Gaza, Lebanon, Afghanistan, Yemen, Somalia and Sudan



WinterAid Beneficiaries

493,058
GAZA

5,210
Yemen

3,130
Bangladesh

2,400
Lebanon

2,159
Jordan

25
Mali

WINTER

For people without adequate shelter or protection, winter is one of the most deadly periods of the year. The bitter cold, heavy rains and harsh weather conditions bring fatal challenges, leaving families unable to access food, clean water and thus at increased risk of disease outbreaks that can instantly spread. Every winter, we are quick to supply shelter, heaters, blankets, mattresses and safety for communities in need, keeping them warm and protected. This winter was no different, as we mobilised to provide instant relief for families who needed it most, helping over 500,000 people in need.





OUR WORK IN THE UK, EVENTS & CHALLENGES

Along with uplifting families around the world, every year, we support vulnerable people here in the UK. We also hold regular events and challenges, creating family fun days and bringing the community together for a noble cause.

Feeding the Homeless

As a humanitarian aid charity, we recognise that charity starts at home. That means helping our local community, especially as they face di cult challenges. Our team distributed nutritious meals to homeless people in the UK, providing relief, nourishment and aiming to ease the burden.

Protecting The Innocence

For our annual dinner, we raised vital funds for Gaza's children and families. On the night, we heard eyewitness accounts from doctors who had personally travelled to Gaza to treat patients. The event shared the realities of life in Gaza and allowed us to raise crucial funds for the cause.









Marrakech Marathon

21 runners came together to take part in the Marrakech Marathon, challenging themselves to complete a half-marathon in aid of our Gaza appeal. Runners raised an outstanding £35,000 for families in need. As the team looked around, they saw people from all walks of life come together and felt that they were part of something worthwhile.

"Unbelievable experience!"

"It's something that I never thought I'd be able to do."

Policies, Governance & Organisational Structure

Section 1: Governance and Accountability

GRF is committed to maintaining the highest levels of governance and accountability. We have put in place strong policies to promote transparency, ethical behaviour, and responsible decision-making. These policies address issues such as conflicts of interest, whistleblower protection, and financial management.

- Code of Conduct
- Disclosure of Malpractice in the Workplace (whistleblowing) Policy
- Anti-Fraud Policy
- Countering Bribery and Corruption Policy

Public Benefit

The Trustees confirm that they abide by the Charity Commission's general guidance on public benefit, complying with the Charities Act 2011 – to have due regard to public benefit in the pursuance of its objectives and activities.

Section 2: Financial Management

GRF prioritises financial management and implements stringent procedures to guarantee that resources are used effectively. Our financial rules and procedures are intended to encourage transparency, accountability, and compliance with applicable legislation. We undertake financial evaluations on a regular basis to identify and address possible issues.

- Financial management and control policy
- Preventing Money Laundering and Terrorism Financing Policy
- Finance Manual

Financial Review

The charity maintains a robust and stable financial position, supported by healthy cash reserves that provide a solid foundation for ongoing operations. For the accounts year ending 31st October 2025, this financial period has shown significant improvements over the previous year, particularly in income generation with donations amounting to £4,069,539 (2025) as opposed to £3,295,933 (2024).

Global Rahmah Foundation received donations totalling £394,856 in unrestricted funds and £3,674,683 in restricted funds in the year ending 31st October 2025. These positive outcomes underscore the organisation's strong financial stewardship and resilience. The charity is also undergoing expansion, with an increase in staff numbers to support our growing activities and outreach.

During the year, Global Rahmah Foundation also invested in strengthening its operational capacity, with staff numbers rising from 10 to 12 to support our expanding programmes and outreach. While there are no immediate plans for further recruitment, the current structure ensures adequate support for both charitable and fundraising activities.

For the year ending 31 October 2025, Global Rahmah Foundation's charitable spending was £1,899,595 (2024: £1,938,587), primarily on Food Aid (£1,240,956) and Humanitarian and Emergency Relief (£492,972). Seasonal programmes such as Ramadan and Qurbani distributions totalled £165,668. Fundraising costs were £256,737 (2024: £758,696), with improved efficiency reducing costs as a percentage of income while supporting record donations. Supporting expenses, reported separately for the first time this year, totalled £618,106.

With cash reserves rising to £2,027,960 (2024: £1,213,636), the charity is in a secure position to meet its obligations and respond rapidly to emergencies as they arise. This financial strength not only provides reassurance to donors and beneficiaries but also allows trustees to plan future projects with confidence, knowing that resources are available to sustain both ongoing and new initiatives.

Reserves Policy

The trustees have established a policy whereby the unrestricted funds not committed or invested are maintained at a level that allows the charity to operate as a going concern for at least one year. The actual unrestricted reserves carried forward for the year amounted to £0 (2024: £226,417).

Section 3: Human Resources

GRF is committed to creating a good and inclusive workplace culture. Our human resources policies address topics including equal opportunity, diversity, and employee well-being. We want to foster a safe and friendly atmosphere in which all employees feel valued and respected.

- Bullying and Harassment Policy
- Complaints Policy and Procedure
- Data Protection and Information Security
- Data Cloud and Social Media Policy

Section 4: Operations and Risk Management

The trustees recognise the risks involved in operating within a politically sensitive environment. To address these challenges, the charity has implemented rigorous due diligence and risk management procedures, ensuring strong compliance processes are firmly established. The trustees are confident that these measures meet all regulatory requirements and fulfil their legal responsibilities. Additionally, the trustees are committed to safeguarding practices, with comprehensive safeguarding policies in place. The charity also adheres to regulations concerning GDPR, anti-theft and money laundering, and data protection, in line with principles of good governance.

- Incident and Serious Incident Reporting Policy
- Working in High-Risk Areas Policy

Section 5: Safeguarding and Vulnerable Groups

GRF is devoted to ensuring the well-being and safety of vulnerable people. Our safeguarding rules and procedures are intended to guarantee that all encounters with vulnerable people are handled with compassion and respect. We have created clear reporting procedures to address any concerns or reports of abuse.

- Safeguarding Policy
- Procedure for Dealing with Safeguarding Reports
- Extremism Policy

Section 6: Fundraising and Donations

GRF is always grateful for the kind donations made by our supporters and pledge to ensure their funds are utilised honestly. Our standards and processes for fundraising are intended to encourage ethical fundraising methods, accountability, and openness. We are committed to keeping our contributors informed about the results of their contribution on a regular basis and cultivating great relationships with them.

- Donation Policy
- Workflow for Cash Donation

External Factors Affecting Achievement

Political stability, economic reforms, employment laws, along with environmental, social, and technological factors, are all external elements that can significantly impact an organisation's achievements, both positively and negatively. Acknowledging the importance of these influences, the GRF Trustees have conducted a comprehensive SWOT analysis exercise. This analysis was carried out to thoroughly assess and understand how these external factors could shape and affect the organisation's goals and objectives, ensuring that they are well-prepared to navigate any challenges or opportunities that may arise.

Plans for the Future

GRF's long-term strategy is to consistently focus on and expand our sustainable programmes on an international scale while enhancing engagement with our supporters through transparency and high-quality feedback. Additionally, there will be a strong emphasis on increasing and improving our brand awareness through both online and offline marketing, as well as through local partnerships and advocacy efforts. As part of this long-term plan, GRF will continue its commitment to robust financial stewardship, and will also adopt and streamline technological advancements to further improve efficiency and impact.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. This assessment has been made on the basis of the review of the financial position and the operational risks. The trustees are satisfied that the financial position of the charity is sound with the appropriate safeguards in place.

Responsibilities of Trustees

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

The law applicable to charities in England & Wales 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.

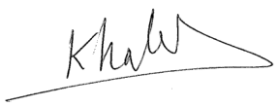
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf by:



Dr Khalil Elbayouk
Chairman of the Board of Trustees
Date: _____

Statement of Financial Activities for the Year Ended 31 October 2025

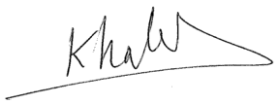
	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Income from:				
Donations (note 3)	394,856	3,674,683	4,069,539	3,295,933
Total Income	**394,856**	**3,674,683**	**4,069,539**	**3,295,933**
Expenditure on:				
Charitable Activities (note 4)	46,495	1,853,100	1,899,595	1,938,587
Raising Funds (note 5)	248,124	8,613	256,737	758,696
Supporting Expenses (note 6)	194,473	423,633	618,106	-
Total Expenditure	**489,092**	**2,285,346**	**2,774,438**	**2,697,283**
Net Income / (Expenditure)	**(94,236)**	**1,389,337**	**1,295,101**	**598,650**
Reconciliation of Funds:				
Total funds brought forward	94,236	833,590	927,826	329,176
Total funds carried forward	**0**	**2,222,927**	**2,222,927**	**927,826**

There are no recognised gains and losses other than those passing through the Statement of Financial Activities. All income and expenditure is derived from continuing activities.

Balance Sheet as at 31 October 2025

	Note	2025 £	2024 £
Fixed Assets: Tangible assets	7	16,405	11,744
Current Assets:			
Debtors	8	275,692	115,464
Cash at bank and in hand		2,027,960	1,213,636
Total current assets		**2,303,652**	**1,329,100**
Liabilities: Creditors — amounts falling due within one year	9	(97,130)	(413,018)
Net Current Assets		**2,206,522**	**916,082**
Total Net Assets		**2,222,927**	**927,826**
Restricted funds	10	2,222,927	833,590
Unrestricted funds	11	0	94,236
Total Charity Funds		**2,222,927**	**927,826**

These financial statements were approved by the Board and signed on its behalf by:



Dr Khalil Elbayouk
Chairman of the Board of Trustees
Date: _____

Statement of Cash Flows for the Year Ended 31 October 2025

	Note	2025 £	2024 £
Cash flows from operating activities:			
Net cash provided by / (used in) operating activities	14	824,453	889,582
Cash Flows from Investing activities:			
Purchase of fixed assets		(10,129)	(8,846)
Net Cash used in investing activities		(10,129)	(8,846)
Change in cash and cash equivalents in the year		**814,324**	**880,736**
Cash and cash equivalents brought forward		1,213,636	332,900
Cash and cash equivalents carried forward	**15**	**2,027,960**	**1,213,636**

Notes Forming Part of the Financial Statements for the Year Ended 31 October 2025

1. Summary of Significant Accounting Policies

a) General information and basis of preparation

Global Rahmah Foundation is a British charity registered with The Charity Commission as an unincorporated entity with charity No. 1154185. The charity is governed by a constitution dated 13 October 2013. The address of the registered office is Unit 21, Waters Edge Business Park, Modwen Road, Salford, M5 3EZ.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared under the historical cost convention and 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) - (Charities SORP FRS 102) (as updated through second edition – October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

c) Income recognition

All incoming resources are recognised and included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations and grants are recognised in the period in which the charity is entitled to receipts where the amount can be measured reliably. The income from charitable and fundraising activities are shown gross with the associated costs included in the expenditure.

Gifts in kind such as fixed assets donated to the charity are included as donations at the value to the charity where this can be quantified.

Investment profits on funds held on deposits are included when receivable and the amount can be measured reliably by the charity; this is normally upon the notification of the profit paid by the bank.

d) Volunteers and other donated facilities and services

Donated facilities and services are included at the value to the charity where it can be quantified and a third party is bearing the cost. The value of the time and services provided by volunteers is not incorporated into these financial statements in accordance with the Charities SORP FRS 102.

e) Expenditure recognition

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on accrual basis. Funds expended are allocated to the particular activity where the cost relates directly to that activity. However, the indirect and overhead costs of the central function including the operational and support costs have been apportioned to the charitable and fundraising activities in proportion to the direct expenditure incurred. Expenditure incurred on raising funds relates to the costs expended on attracting donations and other fundraising costs including printing, mailing and donation processing charges. Charitable expenditure comprises of those costs incurred by the charity in the delivery of its aid programme 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.

f) Tangible fixed assets

Tangible fixed assets costing more than £100 are capitalised and included at cost, including any incidental expenses of acquisition. Depreciation is provided, after taking account of any grants receivable, at rates calculated to write off the

cost or valuation of each asset to its estimated residual value on a reducing balance basis over the expected useful life, as follows: Fixtures, fittings and equipment — 25% per annum on reducing balance basis.

g) Taxation

As a registered charity there is no liability to tax. Irrecoverable VAT is not separately analysed and is charged to the statement of financial activities when the expenditure to which it related is incurred and is allocated as part of the expenditure to which it relates.

h) Foreign currencies

Transactions in foreign currencies are translated at the rate of exchange prevailing at the time of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange prevailing at the balance sheet date. All differences are taken to the Statement of Financial Activities.

i) Debtors

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

j) Cash at bank and in hand

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

k) Creditors and provisions

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

l) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

m) Operating leases

Rentals under operating leases are charged to the statement of financial activities on a straight line basis over the term of the lease.

n) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. Key Judgements and Estimation Uncertainty

Preparation of the financial statements requires management to make significant judgements and estimates. There are no significant judgements and estimates in the financial statements.

3. Income from Donations

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Donations	394,856	3,674,683	4,069,539	3,292,455
Gift Aid Income	-	-	-	3,478
Total	**394,856**	**3,674,683**	**4,069,539**	**3,295,933**

4. Expenditure on Charitable Activities

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Food Aid	-	1,240,956	1,240,956	1,217,355
Humanitarian and Emergency Relief	44,305	448,667	492,972	603,684
Seasonal Aid	2,190	163,478	165,668	117,548
Total	**46,495**	**1,853,100**	**1,899,595**	**1,938,587**

Food Aid: Covers all activities focused on providing food and meals, including food parcels.

Humanitarian and Emergency Relief: This includes all aid relating to earthquake, war, disasters, special appeals. Activities related to emergency relief efforts, including country specific emergencies and appeals (shelter, education, tree planting, mosque, water).

Seasonal Aid: Encompasses all activities related to Ramadan and Qurbani, including iftar meals, zakat, and other associated practices.

The charity engages with a number of implementing partners in the areas of operations. The delivery to the ultimate beneficiaries is conducted under the careful oversight and supervision of our skilled field representatives, who operate in strict compliance with the charity's comprehensive due diligence policies and procedures. This ensures that every aspect of the process adheres to our high standards of accountability and integrity. Due to the inherent risks associated with working in our areas of operation, the names of partner charities have not been disclosed.

5. Expenditure on Raising Funds

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Advertising and Marketing	120,436	5,737	126,173	276,296
Fundraising and related costs	96,097	-	96,097	126,885
Donation processing	-	-	-	8,655
Allocation of operational and support costs	31,590	2,877	34,467	346,860
Total	**248,124**	**8,613**	**256,737**	**758,696**

6. Expenditure on Supporting Costs

	2025 £	2024 £
Accountancy fees	3,000	9,525
Audit fees	6,500	6,500
Bank charges	3,282	1,775
Depreciation	5,468	2,936
Employer NI	44,517	20,840
Insurance	2,523	2,516
IT and related services	20,151	25,468
Legal & professional fees	29,750	6,947
Premises cost	29,849	35,411
Pension	1,289	334
Repairs and maintenance	935	1,204
Stationery, printing and postage	3,185	1,251
Telephone and internet	6,878	8,800
Travel and subsistence	22,120	9,246
Trustees' expenses	-	9,113
Wages and salaries	424,276	302,819
Subscriptions	**14,383**	**-**
Total	618,106	444,685

The number of employees employed during the year: Fundraising and marketing 7 (2024: 7); Operational & support staff 5 (2024: 3); Total 12 (2024: 10).

The remuneration and benefits received by the key management personnel during the year amounted to £468,793 (2024: £41,276).

These charitable operations and support costs refer to the funds expended to deliver aid programs and fulfil the charity's objectives, including central function expenses. A significant portion of these costs is allocated to wages and salaries, which are essential for delivering results and achieving the charity's long-term goals. Additionally, other costs pertain to the day-to-day running of the charity, covering both operational, compliance and central support functions and have been apportioned to unrestricted charitable and fundraising activities in proportion to the direct unrestricted expenditure incurred.

7. Tangible Fixed Assets

	Fixtures, fittings and equipment £
Cost at 1 November 2024	17,677
Additions	10,129
Cost at 31 October 2025	**27,806**
Depreciation at 1 November 2024	5,933
Charge for the year	5,468
Depreciation at 31 October 2025	**11,401**
Net Book Value — 31 October 2025	**16,405**
Net Book Value — 31 October 2024	**11,744**

8. Debtors

	2025 £	2024 £
Donations receivable	-	76,359
Accounts receivable	236,587	-
Other debtors	39,105	39,105
Total	**275,692**	**115,464**

9. Creditors — Amounts Falling Due Within One Year

	2025 £	2024 £
Grants payable	75,951	393,357
Accruals	-	12,200
Other taxes and social security	9,887	6,772
Other creditors	11,292	689
Total	**97,130**	**413,018**

10. Restricted Funds

	Balance 1 Nov 2024 £	Incoming Funds £	Outgoing Funds £	Balance 31 Oct 2025 £
Food Aid	422,135	1,516,580	1,240,956	697,759
Humanitarian and Emergency Relief	383,873	1,918,205	448,667	1,853,412
Seasonal Aid	27,582	239,898	163,478	104,002
Supporting Activities	-	-	432,246	(432,246)
Total	**833,590**	**3,674,683**	**2,285,346**	**2,222,927**

11. Unrestricted Funds

	General Funds £
Balance at 1 November 2024	94,236
Net Expenditure	(94,236)
Balance at 31 October 2025	**0**

12. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Balance 31 Oct 2025 £
Fixed Assets	11,744	0	16,405
Current Assets	114,422	1,214,678	2,303,652
Current Liabilities	(31,930)	(381,088)	(97,130)
Total net assets	**94,236**	**833,590**	**2,222,927**

13. Related Party Transactions and Trustees' Remuneration

The trustees received no remuneration during 2025 (2024: £nil). During the year £0 (2024: £6,898) was incurred for trustees' travel costs. There were no other related party transactions.

14. Reconciliation of Net Expenditure to Net Cash Flow from Operating Activities

	2025 £	2024 £
Net income/(expenditure) for the reporting period	1,295,101	598,650
Depreciation	5,468	2,936
(Increase) in debtors	(160,228)	(22,682)
Increase/(decrease) in creditors	(315,888)	310,678
Net cash provided by/(used in) operating activities	**824,453**	**889,582**

15. Analysis of Cash and Cash Equivalents

	At 1 Nov 2024 £	Cash flow movement £	At 31 Oct 2025 £
Cash at bank and in hand	1,213,636	814,324	2,027,960

16. Commitments Under Operating Leases

Total future minimum rentals payable under non-cancellable operating leases are as follows:

	2025 £	2024 £
Not later than 1 year	16,250	16,250
Later than 1 year and not later than 5 years	4,063	20,313
Total	**20,313**	**36,563**



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