The Amir Khan Foundation

Charity No. 1158078

Trustees' Report and Unaudited Accounts

31 December 2025

The Amir Khan Foundation
Trustees Annual Report

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1158078

Principal Office

Premier House
Prince Street
Bolton
Lancashire
BL1 2NP

Trustees

The following trustees served during the year:

A. Khan
S.M. Khan

Directors of Corporate Trustees

Mr. Amir Khan

Reporting Accountants

S.Asghar & Co
Chartered Certified Accountants

85 Station Road
Harrow
London
HA2 7SW

Bankers

The Royal Bank of Scotland
Bolton Group Branch
46 -48 Deansgate
Bolton
Lancashire
BL1 1BH

The Amir Khan Foundation
Independent Examiners Report

Independent Examiner's Report to the trustees of The Amir Khan Foundation

I report to the trustees on my examination of the financial statements of The Amir Khan Foundation for the year ended 31 December 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of .

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

S.Asghar & Co
Chartered Certified Accountants
85 Station Road
Harrow
London

HA2 7SW
06 November 2026

The Amir Khan Foundation
Statement of Financial Activities

for the year ended 31 December 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	3	259,993	259,993	116,873
Total		259,993	259,993	116,873
Expenditure on:				
Charitable activities	4	249,527	249,527	166,142
Other	5	16,656	16,656	11,153
Total		266,183	266,183	177,295
Net gains on investments		-	-	-
Net expenditure		(6,190)	(6,190)	(60,422)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(6,190)	(6,190)	(60,422)
Other gains and losses				
Net movement in funds		(6,190)	(6,190)	(60,422)
Reconciliation of funds:				
Total funds brought forward		13,858	13,858	74,280
Total funds carried forward		7,668	7,668	13,858

The Amir Khan Foundation
Balance Sheet

at 31 December 2025

Charity No. 1158078		**2025**	**2024**
		£	**£**
Current assets			
Cash at bank and in hand		22,558	24,907
		22,558	24,907
Creditors: Amount falling due within one year	7	(14,890)	(11,049)
Net current assets		7,668	13,858
Total assets less current liabilities		7,668	13,858
Net assets excluding pension asset or liability		7,668	13,858
Total net assets		7,668	13,858
The funds of the charity			
Restricted funds	8		
Unrestricted funds	8		
General funds		7,668	13,858
		7,668	13,858
Reserves	8		
Total funds		7,668	13,858

Approved by the trustees on 06 November 2026

And signed on their behalf by:

A. Khan
Trustee
06 November 2026

The Amir Khan Foundation
Notes to the Accounts

for the year ended 31 December 2025

1 **Accounting policies**

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

The Amir Khan Foundation

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 **Statement of Financial Activities - prior year**

	Unrestricted funds 2024	Total funds 2024
	£	£
Income and endowments from:		
Donations and legacies	116,873	116,873
Total	116,873	116,873
Expenditure on:		
Charitable activities	166,142	166,142
Other	11,153	11,153
Total	177,295	177,295
Net income	(60,422)	(60,422)
Net income before other gains/(losses)	(60,422)	(60,422)
Other gains and losses:		
Net movement in funds	(60,422)	(60,422)
Reconciliation of funds:		
Total funds brought forward	74,280	74,280
Total funds carried forward	13,858	13,858

3 **Income from donations and legacies**

	Unrestricted	Total 2025	Total 2024
	£	£	£
	259,993	259,993	116,873
	259,993	259,993	116,873

4 **Expenditure on charitable activities**

	Unrestricted	Total 2025	Total 2024
	£	£	£
Expenditure on charitable activities			
	249,527	249,527	166,142
Governance costs			
	249,527	249,527	166,142

The Amir Khan Foundation
Notes to the Accounts

5 **Other expenditure**

	Unrestricted	Total 2025	Total 2024
	£	£	£
Motor and travel costs	5,384	5,384	2,243
General administrative costs	7,432	7,432	4,730
Legal and professional costs	3,840	3,840	4,180
	16,656	16,656	11,153

6 **Staff costs**

No employee received emoluments in excess of £60,000.

7 **Creditors:**

amounts falling due within one year

	2025	2024
	£	£
Accruals	14,890	11,049
	14,890	11,049

8 **Movement in funds**

	At 1 January 2025	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2025
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	13,858	259,993	(266,183)	7,668
Total funds	13,858	259,993	(266,183)	7,668

9 **Analysis of net assets between funds**

	Unrestricted funds	Total
	£	£
Net current assets	7,668	7,668
	7,668	7,668

10 **Reconciliation of net debt**

	At 1 January 2025	Cash flows	At 31 December 2025
	£	£	£
Cash and cash equivalents	24,907	(2,349)	22,558
	24,907	(2,349)	22,558
Net debt	24,907	(2,349)	22,558

The Amir Khan Foundation
Statement of Cash flows

for the year ended 31 December 2025

	2025 £	2024 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(6,190)	(60,422)
Adjustments for:		
Increase/(Decrease) in trade and other payables	3,841	(6,136)
Net cash used in operating activities	(2,349)	(66,558)
Net cash from investing activities	-	-
Net cash from financing activities	-	-
Net decrease in cash and cash equivalents	(2,349)	(66,558)
Cash and cash equivalents at the beginning of the year	24,907	91,465
Cash and cash equivalents at the end of the year	22,558	24,907
Components of cash and cash equivalents		
Cash and bank balances	22,558	24,907
	22,558	24,907

The Amir Khan Foundation
Detailed Statement of Financial Activities
for the year ended 31 December 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies			
	259,993	259,993	116,873
	259,993	259,993	116,873
Total income and endowments	259,993	259,993	116,873
Expenditure on:			
Charitable activities			
	249,527	249,527	166,142
	249,527	249,527	166,142
Total of expenditure on charitable activities	249,527	249,527	166,142
Motor and travel costs			
Travel and subsistence	5,384	5,384	2,243
	5,384	5,384	2,243
General administrative costs, including depreciation and amortisation			
Information and publications	6,572	6,572	3,835
Stationery and printing	-	-	375
Subscriptions	216	216	446
Sundry expenses	96	96	74
Telephone, fax and broadband	548	548	-
	7,432	7,432	4,730
Legal and professional costs			
Audit/Independent examination fees	3,840	3,840	3,840
Other legal and professional costs	-	-	340
	3,840	3,840	4,180
Total of expenditure of other costs	16,656	16,656	11,153
Total expenditure	266,183	266,183	177,295
Net gains on investments	-	-	-
Net expenditure	(6,190)	(6,190)	(60,422)
Net expenditure before other gains/(losses)	(6,190)	(6,190)	(60,422)
Other Gains	-	-	-

The Amir Khan Foundation
Detailed Statement of Financial Activities

Net movement in funds	(6,190)	(6,190)	(60,422)
Reconciliation of funds:			
Total funds brought forward	13,858	13,858	74,280
Total funds carried forward	7,668	7,668	13,858