RAYS OF HOPE

Annual Report and Accounts

The year ended on 31st December 2025

27/10/2026

RESGISTERED CHARITY NUMBER 1160443

COMPANY NUMBER 08665693

ANNUAL REPORT AND ACCOUNTS

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees of Rays of Hope are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Charities Acts require the trustees to prepare financial statement that gives a true and fair view of the organization's financial activities during the year and its financial position at the end of each financial year. Under Charities Acts, 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 company for that period.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make a judgement and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements; and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Acts 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees:

Chairman & Project Director

Anas Al-korj - Trustee

.....

27/10/2026

Financial Director

Hedayatullah Walizada - Trustee

.....

27/10/2026

ACCOUNTANTS' REPORT

27/10/2026

These financial statements of Rays of Hope have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Charities Acts that relate to preparing the financial statements of the company for the period ended 31st December 2025.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

On the balance sheet you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give "a true and fair view".

You have determined that the charity is exempt from the statutory requirement for an audit for this accounting period. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the trustees for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

Easy Tax & Accounting Ltd

101 ST MARY STREET, SOUTHAMPTON, SO14 1PF



Idris Pheroze
BSc Accounting
CIMA Advanced Diploma MA
MICB

Rays of Hope
Income and Expenditure Account for year ended on 31 DEC 2025

	Notes	Total Funds DEC 2025	Total Funds Dec 2024
		£	£
INCOMING RESOURCES:		-	-
Voluntary Grants			
Voluntary/ Donations		322,146.35	323,012.48
ACTIVITIES FOR GENERATING FUNDS:		-	-
Investment Income		-	-
Other Activities		-	-
Total Incoming Resources		**322,146.35**	**323,012.48**
RESOURCES EXPENDED:		-	-
COST FOR GENERATING FUNDS:		-	-
Charitable Expenses		259,196.41	352,125.95
Governance Costs			
Bank Charges			
TOTAL RESOURCES EXPENDED:		**259,196.41**	**352,125.95**
Net Surplus/deficit for the year		62,949.94	-29,113.47
Opening Funds		**3,509.31**	32,622.78
CLOSING FUNDS:		**66,459.25**	**32,622.78**

BALANCE SHEET AS AT 31 DECEMBER 2025

STATEMENT OF FINANCIAL POSITION
Rays of Hope
AS AT 31 DECEMBER 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Land	-	-	-
Building	-	-	-
Vehicles & Equipment	-	-	-
Total Assets	-	-	-
CURRENT ASSETS			
Debtors	-	-	-
Prepayments	-	-	-
Cash at Bank &in hand	-	66,459.25	3,509.31
Total Current Assets	-	66,459.25	3,509.31
CURRENT LIABILITIES			
Overdraft	-	-	-
Net Assets	-	66459.25	3,509.31
FINANCED BY			
Restricted Funds	-	-	-
Unrestricted Funds	-	66,459.25	3,509.31
Total	-	66,459.25	3,509.31

NOTES FORMING PART OF THE FINANCIAL STATEMENTS:

ACCOUNTING POLICIES

a) The financial statements have been prepared under the historical cost convention, with the exception of investment, which are valued at the prevailing market prices. The financial statements have been prepared in accordance with the statement of Recommended Practice-Accounting and reporting by the charities (SORP2005) issued in March 2005, applicable in the preparations of the financial statements are set out below.

INCOME RESOURCES

b) Voluntary income includes donations, gifts, legacies and grants that provide core funding or are of general nature are recognised where there is an entitlement, certainly of receipts and the amount can be measured with sufficient reliability. Such income is only deferred when:

c) The Donor specified that the grant or donation must only be used in future accounting periods, or

d) The Donor has imposed conditions, which must be met before the charity has unconditional entitlement.

e) Income from commercial trading activities is recognised as earned as the related goods and services are provided

f) Investment income is recognised on a receivable basis

g) Income from charitable activities include income received under contact or where entitlement to grant funding is subject to specific performance conditions is recognised as earned (as the related goods or services are provided). Grant income includes in the category provided funding to support performance activities and is recognised where there is an entitlement, certainly of receipts and the amount can be measured with sufficient reliability.

h) Income is deferred when admission fees or performance related grants are received in advance of the performances or event to which they relate.

RESOURCES EXPENDED

Expenditure is recognised when a liability is incurred. Contractual agreements and performance related grants are recognised as goods or services are supplied. Other grants payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

- The cost of generating funds is those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds
- Charitable activities including expenditure associated with the activities are included the direct costs and support costs relating to these activities

- Governance costs include those incurred in the governance of the charity and its assets and the primarily associated with constitutional and statutory requirements.

i) Restricted funds:
Restricted funds are to be used for specified purposes as laid down by the founder. Direct and support expenditure, which meets these criteria, is defined to the fund together with a fair allocation of other costs

j) Unrestricted funds
Unrestricted funds are funds received which no restrictions placed in their use and are available as general funds.

k) Revenue grants are credited to incoming resources on the earlier of when they are received on when they are due.

Independent Examiner's Report to the Trustees of the Rays of Hope

Report to the trustees of	**Rays of Hope**		
On accounts for the year ended 31st December 2025	**31 December 2025**	**Charity no**	**1160443**

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention;

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:		Date:	27 October 2026

Name: Idris Pheroze
BSc Accounting
CIMA Advanced Diploma MA
MICB

Address: Easy Tax & Accounting Ltd, 101 ST MARY STREET, SOUTHAMPTON, SO14 1PF

Trustees' Annual Report for the period

Period start from 1st January 2025 to the end date to 31st December 2025
Charity name: Rays of Hope
Charity registration number: 1160443
Limited company by guarantee: Company Reg. No. 08665693
Charity's principal registered address: Rays of Hope, 162 Northam Road, Southampton, SO14 0QF

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Activities and projects which help in the prevention or relief of poverty and suffering anywhere in the whole world by providing grants, items and goods, services to people or other organizations who share our aims, empowerment through education, empowerment through training, healthcare projects and support and empower people to be self-sufficient.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Main 5 activities and projects that took place in in this year: 1. Food parcels for orphans and refugees in Turkey 2. Literacy, wellbeing and educational classes for refugees in Turkey through our reading project 3. Shelter for orphaned refugees in Turkey 4. Qurbani Project in Eid ul Adha (at and after Hajj time) 5. Ramadan rice distribution before Eid ul Fiter (Fitrana)
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	**Charitable Activities and Achievements from 1/1/25 to 31/12/25** During this financial year, Rays of Hope continued its charitable work supporting Syrian refugees, orphans, widows and vulnerable families in Turkey. Through the generosity of our donors in the United Kingdom, the charity delivered five key projects, focusing on education, poverty relief, food assistance and support for vulnerable children and families. The charity's total expenditure for the year was **£259,196.41**, benefiting **23,405 people (10,729 males and 12,676 females)** through the following five key projects: **1. Tackling Illiteracy and Promoting Education – Literacy College (82.89%):** Education remained our largest priority, accounting for **82.89% of total expenditure**. Through our Literacy College project, we provided educational opportunities to Syrian refugee children and other disadvantaged learners in Turkey. The programme focused on improving Arabic reading, writing and literacy skills, including Qur'anic

education, while strengthening confidence, self-esteem, mental well-being and future opportunities. A total of **20,754 beneficiaries (9,437 males and 11,317 females)** benefited from this educational programme, helping to tackle illiteracy and empower vulnerable refugee communities through knowledge and learning.

2. Qurbani Meat Distribution – Eid-ul-Adha (2.01%): During Eid-ul-Adha, the charity allocated **2.01% of its total expenditure** towards providing Qurbani meat to impoverished Syrian refugee families, orphans, widows and other vulnerable people in Turkey. The project benefited **361 people (169 males and 192 females)**, providing nutritious meat to families who often struggle to afford it. This initiative brought relief and happiness to vulnerable households during the blessed days of Eid.

3. Supporting Orphans and Widows – Shelter (0.76%): Rays of Hope continued its commitment to protecting and supporting vulnerable Syrian refugee orphans and widows in Turkey. Through our shelter project, we provided assistance towards safe accommodation and essential living needs, helping those affected by displacement, poverty and the loss of family support. The charity allocated **0.76% of its total expenditure** to this project, directly benefiting **3 vulnerable individuals (1 male and 2 females)**.

4. Orphans' Sponsorship – Food Support Programme (8.47%): Recognising the ongoing hardship faced by Syrian refugee orphans, Rays of Hope continued providing essential food assistance through its orphan sponsorship programme. A total of **8.47% of the charity's expenditure** was dedicated to providing food support to vulnerable orphan children and their families, helping to relieve hunger, improve nutrition and reduce the financial pressures faced by their carers. This programme benefited **295 people (158 males and 137 females)**, providing much-needed assistance and reassurance to vulnerable households.

5. Zakat Al-Fitr – Ramadan Food Assistance (4.16%): During the blessed month of Ramadan and in preparation for Eid-ul-Fitr, Rays of Hope distributed essential food assistance through its Zakat Al-Fitr programme to needy Syrian refugees and disadvantaged families in Turkey. The charity allocated **4.16% of its total expenditure** to this initiative, benefiting **1,992 people (964 males and 1,028 females)**. The programme helped vulnerable families meet their basic food needs and share in the joy and blessings of Eid with dignity.

Other Charitable Expenditure and Administration: In addition to the five principal projects, the charity incurred necessary operational and administrative expenditure to support the effective delivery of its charitable activities. These costs accounted for **1.71% of total expenditure**, comprising:

- Bills and utilities, including electricity, water, gas & internet: **0.72%**
- Rent: **0.83%**
- Bank charges and fees: **0.01%**
- Furniture: **0.16%**

Percentages are rounded individually, which may result in minor differences when added together.

Financial Summary and Overall Impact: During the financial year from **1/1/2025 to 311/12/2025**, the trustees raised **£322,146.35** through donations received exclusively from supporters in the UK.

Together with the **£3,509.31** brought forward from the previous financial year, the charity had total funds of **£325,655.66** available for its charitable activities.

Of these funds, **£259,196.41** was spent on delivering charitable projects and meeting associated operational expenses. The remaining balance of **£66,459.25** was carried forward to the new financial year beginning on 1 January 2026, enabling the charity to continue its vital work.

Overall, Rays of Hope's five key charitable projects reached 23,405 beneficiaries during 2025, providing education, food assistance, orphan sponsorship and shelter support to some of the most vulnerable members of the Syrian refugee community.

The trustees remain deeply grateful to all donors, supporters and volunteers whose generosity and commitment have made these achievements possible. Their continued support enables Rays of Hope to alleviate hardship, restore dignity and create lasting opportunities for those most in need.

Impact on Beneficiaries and Wider Community Benefits:
Rays of Hope continued to support Syrian refugees in Turkey, particularly children, orphans, widows and families facing poverty and hardship. Alongside meeting immediate needs, the charity's work sought to improve the longer-term circumstances of beneficiaries through education, food assistance and shelter.

Education and Future Opportunities:
Education remained at the heart of the charity's work during 2025. Through the Literacy College programme, children and other disadvantaged learners had access to Arabic literacy and Qur'anic education, helping them develop reading, writing and other essential skills. For refugee children whose education has been disrupted by displacement and poverty, these opportunities are particularly important. Learning to read and write can improve confidence, encourage independence and provide a foundation for further education and future employment. The benefits also extend to families and the wider community, as improved literacy enables individuals to participate more fully in everyday life and pass on knowledge to future generations.

Relief of Poverty and Hardship:
The charity's food distribution programmes, including Qurbani, Zakat Al-Fitr and orphan sponsorship, helped families struggling to meet their basic needs. For households with limited or uncertain incomes, receiving food assistance can ease financial pressures and allow scarce resources to be used for other essentials. The Ramadan and Eid distributions also enabled disadvantaged families to observe these important religious occasions with greater dignity.

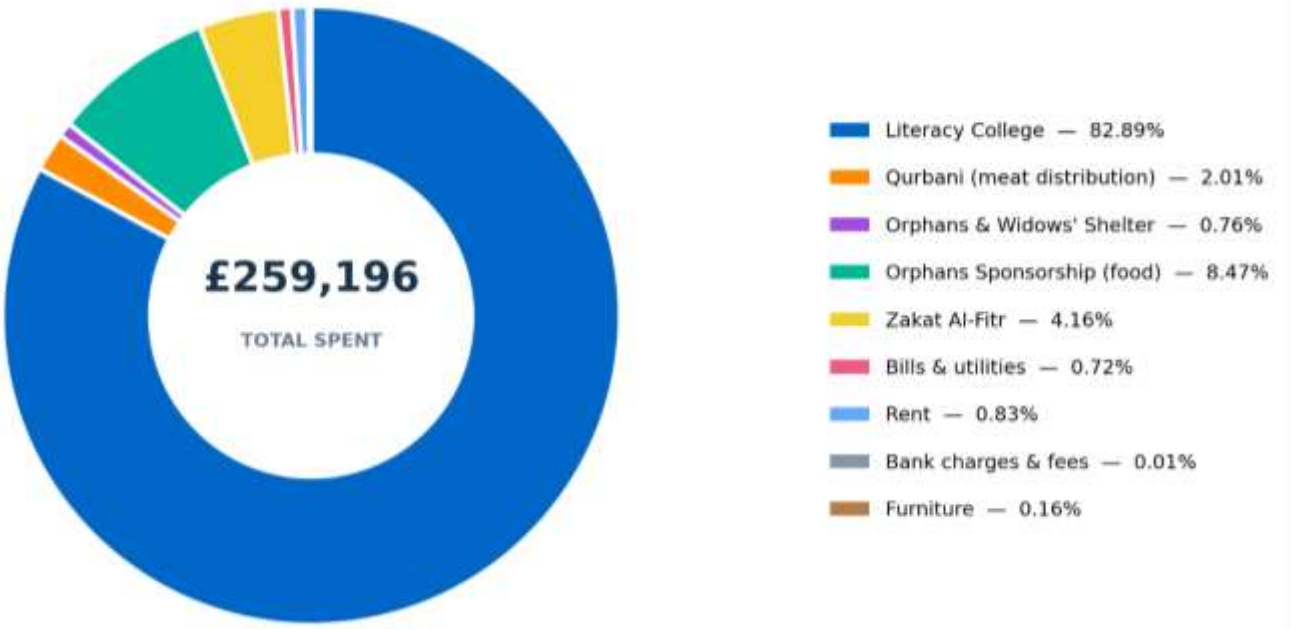
Supporting Orphans and Widows:
Orphans and widows remain among the most vulnerable members of the refugee community, often facing financial insecurity and limited family support. Through shelter assistance and food sponsorship, the charity helped address some of their immediate needs and reduce the difficulties associated with poverty and displacement. Such assistance is especially important for children who depend on others for their daily care and well-being.

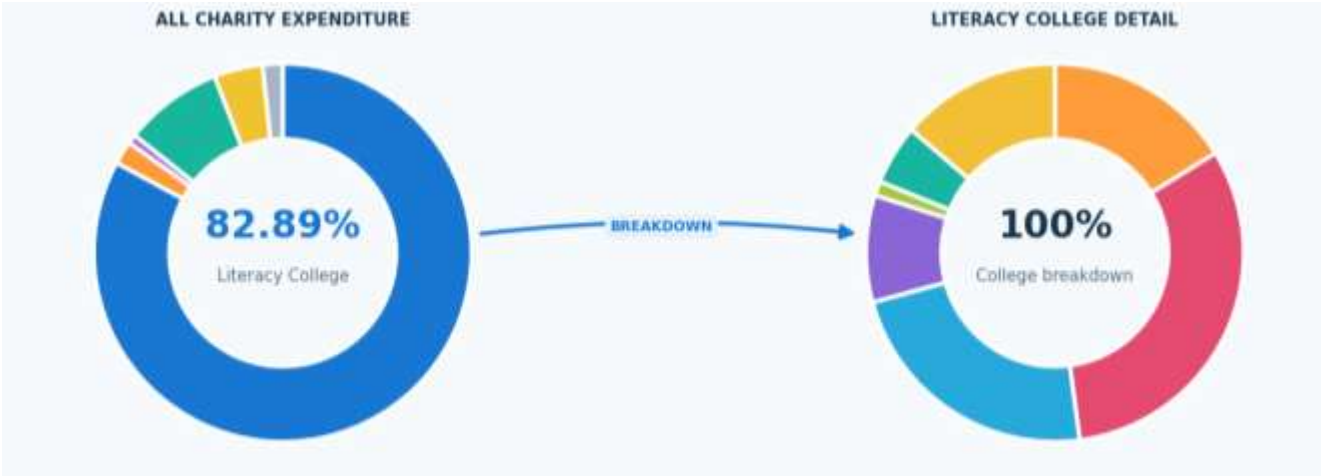
Wider Benefits to the Community:
The charity's activities benefit not only those receiving direct assistance but also the communities in which they live.
Improving literacy can help reduce educational disadvantage across generations, while supporting vulnerable families can contribute to greater household stability and community well-being. By combining education with practical humanitarian assistance, Rays of Hope seeks to help refugees become more independent and better equipped to rebuild their lives.

Public Benefit Statement:

		The trustees confirm that, in planning and carrying out the charity's activities during the year, they have had due regard to the Charity Commission's guidance on public benefit, as required under the Charities Act 2011. The charity's activities are directed towards advancing education, relieving poverty and assisting vulnerable people, particularly Syrian refugees affected by displacement and hardship. The trustees consider that these activities provide identifiable public benefits through access to education, essential food supplies and shelter assistance for people in need. The charity's support is directed towards beneficiaries according to the nature of its charitable programmes and the needs they are intended to address. The trustees remain committed to using the charity's resources responsibly and ensuring that its activities continue to serve its charitable purposes and deliver meaningful benefits to those most in need.

Projects	Expenses	Percentage (%) of the expenses	Male	Female	Number of the people benefited
Project 1	Literacy College	82.89%	9437	11317	20754
Project 2	Qurbani (meat distribution)	2.01%	169	192	361
Project 3	Orphans & widows' Shelter	0.76%	1	2	3
Project 4	Orphans Sponsorship (food)	8.47%	158	137	295
Project 5	Zakat Al-Fitr	4.16%	964	1028	1992
Other Expenses: 6	Bills	0.72%	*Electricity, water, gas, internet, etc*		
Other Expenses: 7	Rent	0.83%			
Other Expenses: 8	Bank charges or fees	0.01%			
Other Expenses: 9	Furniture	0.16%			
Total		100.00%	10729 Males	12676 Females	23405





LITERACY COLLEGE | EXPENDITURE BY ACTIVITY

EXPENDITURE CATEGORY	PERCENTAGE
Food parcels on Eid ul Adha	16.17%
Cash assistance for living expenses	31.73%
Winter fuel and heating	22.88%
Eid al-Fitr assistance	9.15%
General assistance	1.22%
Shopping vouchers for needy students and staff	5.12%
Educational help	13.73%
TOTAL	**100.00%**

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Yes
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	None n/a
Amount of reserves held	Para 1.22	None n/a
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	None n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

Structure, Governance and Management

Description of charity's trusts:		Limited company by guarantee registered in England and Wales, and a registered as charity in England and Wales
Type of governing document (trust deed, royal charter)	Para 1.25	Memorandum and articles incorporated 28 Aug 2013 as amended by special resolution registered at companies' house on 04/02/2015
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Articles of association & memorandum
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	They are appointed by appointment via process as per advice of the charity commission.

Reference and Administrative details

Charity name	Rays of Hope
Other name the charity uses (working name)	"Rays of Hope Trust" or just "Rays of Hope"
Registered charity number	1160443
Charity's principal address	162 Northam Road, Southampton, SO14 0QF,UK

Names of the charity's trustees, who are the same trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Anas Al-korj	Chair & Projects Manager	N/A	
2	Hedayatullah Walizada	Financial Manager	N/A	
3	Mahmood Kabbashi	Compliance Manager	N/A	

Note: All the above 3 named trustees are permanent trustees of the charity.

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	None n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	None n/a

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	
Full name(s)	Anas Al-korj (chairman)
Position (eg Secretary, Chair, etc)	Director and Trustee

Date	27/10/2026

Signature(s)	
Full name(s)	Hedyatullah Walizada (secretary)
Position (eg Secretary, Chair, etc)	Director and Trustee

Date	27/10/2026