Annual Report

And Financial Statements

For the Year Ended 31 December 2025



International Humanitarian Relief

Together we can make a difference

Registered Charity Number: 1162572

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Introduction

In a world continuing to experience profound humanitarian challenges, conflict, displacement, poverty and natural disasters, we are reminded of our sacred responsibility as Muslims to extend mercy, compassion and support to those in need. Throughout 2025, International Humanitarian Relief (IHR) continued to respond to these challenges by providing humanitarian assistance and supporting communities experiencing hardship across different parts of the world.

Guided by the principles of our faith, IHR seeks to serve humanity for the sake of Allah, combining immediate humanitarian relief with activities that support longer-term wellbeing, dignity and resilience. Our work is founded upon the belief that those experiencing hardship should be treated not simply as recipients of aid, but with dignity, compassion and respect.

Allah reminds us in the Qur'an:
"Whoever saves one life – it is as if he has saved all of humanity."
(Surah Al-Mā'idah, 5:32)

This profound teaching continues to guide our work. Whether providing food and essential supplies, supporting medical needs, assisting communities affected by conflict or disaster, or contributing to longer-term development, our aim is to alleviate suffering while protecting the dignity of those we serve.

The Board of Trustees is deeply grateful for the commitment and dedication demonstrated by IHR's staff, volunteers, partners and supporters throughout 2025. The year presented significant challenges to humanitarian organisations, including complex operating environments, changing humanitarian needs, restrictions on access in some areas and the continuing need to ensure that limited charitable resources are used responsibly and effectively.

IHR has continued to adapt its methods of programme delivery and monitoring in response to these circumstances. Experience gained through remote monitoring, strengthened engagement with local partners and the development of alternative methods of oversight have enabled the charity to continue supporting beneficiaries where direct access has been difficult, while maintaining our commitment to accountability, transparency and safeguarding. Where monitoring has taken place remotely, the dignity, privacy and safety of beneficiaries have remained important considerations.

The Prophet ﷺ said:
"The most beloved of people to Allah
are those who are most beneficial to people."

This teaching reflects the spirit in which our volunteers, staff, trustees, partners and donors have continued their work. Their commitment has enabled IHR to respond to humanitarian needs while remaining conscious of the responsibility entrusted to us by our supporters.

The Qur'an further reminds us:
"Do good as Allah has been good to you."
(Surah Al-Qaṣaṣ, 28:77)

These principles underpin IHR's approach to charitable work. We recognise that the funds entrusted to the charity represent an **amanah** – a trust – and that trustees have a responsibility to ensure that those resources are managed with integrity, care and proper oversight. During 2025, the Board continued to oversee the charity's activities, governance, financial stewardship and relationships with implementing partners, seeking to ensure that assistance reached those for whom it was intended.

The Board remains committed to learning from experience and strengthening the charity's systems as IHR develops. The changing nature of humanitarian crises requires flexibility, while the principles of good governance, accountability, transparency and respect for beneficiaries remain constant.

It is through the generosity and duʿās of our donors, the selfless dedication of our volunteers, the commitment of our staff and trustees, and the cooperation of our local partners that IHR is able to reach people facing hardship.

The Prophet ﷺ taught:
"The one who looks after a widow or a poor person
is like the one who strives in the cause of Allah."

We extend our heartfelt gratitude to everyone who supported IHR during 2025. May Allah accept their contributions, reward them abundantly, and make this work a source of continuing charity (**ṣadaqah jāriyah**) for them and their families.

As IHR looks ahead, we remain committed to carrying out our charitable objectives with sincerity, humility and steadfastness, seeking to serve those in need while upholding the trust placed in us by our donors, beneficiaries and supporters.

International Humanitarian Relief (IHR) Board of Trustees present their annual report incorporating an overview of the organization's activities, achievements and financial statements for the year ended December 2025

Legal and Administrative Information

Charity Name	International Humanitarian Relief
Charity Number	1162572
Registration Date	8 July 2015
Registered Office and Operational Address	Legacy House 173 Sunbridge Road Bradford BD1 2HB
Telephone	0127455759
Email	admin@IHR.org
Board of Trustees	Mohammed Yasin Baz Baber Ahmed Nadeem Iqbal
Accountants	Virtus Financial Services Chartered Certified Accountants Virtus-Financial.Co.Uk
Bankers	Barclays Bank, 10 Market Street, Bradford, BD1 1EG

Structure, Governance and Management

International Humanitarian Relief (IHR) was established as a **Charitable Incorporated Organisation (CIO)** in July 2015 and is governed in accordance with its governing document and applicable charity law and regulation. The trustees are responsible for the overall governance, strategic direction and stewardship of the charity, ensuring that IHR operates in accordance with its charitable objects and maintains appropriate standards of accountability, financial management and safeguarding.

IHR's governing arrangements provide the charity with the flexibility to carry out its charitable activities while ensuring that the trustees remain accountable for the proper use of charitable resources. The trustees regularly review the charity's activities, finances, risks and strategic priorities and provide oversight of the charity's programmes and relationships with implementing partners.

The voting membership of the charity consists exclusively of the serving trustees. The Board has responsibility for the appointment of new trustees, taking into consideration the skills, experience, knowledge and networks required to support the effective governance and development of IHR. Trustees are expected to contribute actively to the work of the Board and to maintain an appropriate understanding of their legal and charitable responsibilities.

New trustees receive an induction appropriate to their role, including an introduction to IHR's charitable objectives, governance arrangements, policies, financial responsibilities and programme activities. Trustees are also encouraged to undertake relevant training and development to ensure that the Board maintains the knowledge and skills necessary to discharge its responsibilities effectively. During the year, the charity continued to place emphasis on strengthening trustee understanding of governance, accountability, safeguarding and effective oversight.

The Board meets regularly to consider matters including financial performance, budgets, charitable activities, risks, safeguarding, programme monitoring and strategic development. Where appropriate, trustees receive information from staff and implementing partners to enable them to assess progress and provide effective oversight.

IHR's approach to governance is guided by the Qur'anic injunction:
"Indeed, Allah commands you to render trusts to whom they are due and when you judge between people to judge with justice. Excellent is that which Allah instructs you. Indeed, Allah is ever Hearing and Seeing."
(Surah An-Nisā', 4:58)

This principle of **amanah (trust)** is central to IHR's governance. The trustees recognise that charitable funds and resources are entrusted to the organisation by donors for the benefit of those identified within its charitable objectives. They therefore seek to ensure that decisions are made with integrity, fairness and proper regard for the charity's beneficiaries, supporters and legal responsibilities.

In addition to the trustees, IHR works with staff, volunteers and local partner organisations whose skills, experience and knowledge contribute to the delivery of its charitable programmes. Operational responsibilities may be delegated to suitably experienced staff and partners within the framework approved by the trustees, while the Board retains overall responsibility for governance and oversight. This approach enables IHR to respond efficiently to humanitarian needs while maintaining appropriate accountability.

The charity's programme delivery and monitoring arrangements have continued to develop in response to the circumstances in which IHR operates. Where direct monitoring is not practical or safe, alternative methods, including remote communication and reporting from trusted local partners, may be used where appropriate. Such arrangements are subject to proportionate oversight and are not intended to compromise the dignity, privacy or safety of beneficiaries.

The Prophet ﷺ taught:
"All of you are shepherds,
and each of you is responsible for his flock."
(Ṣaḥīḥ al-Bukhārī; Ṣaḥīḥ Muslim)

This teaching reflects IHR's understanding that responsibility is shared throughout the organisation. Trustees, staff, volunteers and partners each have responsibilities within their respective roles, while the Board retains ultimate responsibility for ensuring that the charity is properly governed and that its resources are applied in furtherance of its charitable purposes.

Through this structure of shared responsibility, trustee oversight and operational delivery, IHR seeks to maintain a governance framework that is transparent, accountable and responsive. The Board remains committed to reviewing and strengthening its governance arrangements as the charity develops, while ensuring that its activities remain faithful to its charitable objectives, Islamic values and the trust placed in it by its supporters.

Relationships Between the Charity and Related Parties

The governing document of IHR does not give any external body or organisation the authority to appoint charity trustees. The charity does not have any corporate trustees, subsidiary organisations or parent organisation, and it is not part of an umbrella group of charities.

IHR's governance and decision-making are therefore undertaken by its own Board of Trustees, in accordance with its charitable objectives, governing document and applicable charity law. The absence of external trustee appointment arrangements enables the Board to retain responsibility for the charity's strategic direction, governance and stewardship of its charitable resources.

IHR does, however, recognise the importance of working collaboratively with appropriate local organisations and partners in order to deliver charitable activities effectively. Such

relationships are established for the purpose of furthering IHR's charitable objectives and do not affect the Board's ultimate responsibility for the charity's governance, financial stewardship or accountability.

This independence supports IHR's commitment to **ikhlāṣ (sincerity)** in charitable service. The charity seeks to ensure that its decisions and activities are undertaken for the fulfilment of its charitable purposes and ultimately for the sake of Allah, while maintaining proper accountability to donors, beneficiaries, regulators and other stakeholders.

Allah reminds us:
"And they were not commanded except to worship Allah, [being] sincere to Him in religion, inclining to truth, and to establish prayer and to give zakāh. And that is the correct religion."
(Surah Al-Bayyinah, 98:5)

The principle of sincerity is therefore considered alongside the trustees' legal and fiduciary responsibilities. IHR seeks to maintain its independence while ensuring that all partnerships and external relationships are entered into responsibly and remain consistent with its charitable objectives and values.

Governance

The trustees of IHR remain actively involved in the governance and oversight of the charity. They seek to ensure that significant proposals and new areas of activity are considered carefully, objectively and in the context of IHR's charitable objectives, available resources, risks and responsibilities to beneficiaries and donors.

The Board draws upon the collective experience and skills of its trustees and, where appropriate, obtains external advice or specialist expertise to support informed decision-making. Trustees regularly review the charity's activities, financial position, risks, programme delivery and strategic priorities, providing appropriate challenge and oversight to management and operational activities.

Significant new proposals and material changes to the charity's activities are presented to the trustees for consideration and approval before implementation. Once a programme or activity has been approved, appropriate operational responsibilities may be delegated to staff and suitably appointed partners within agreed parameters. This enables the charity to respond efficiently to operational requirements while ensuring that overall responsibility and accountability remain with the Board.

In particular, established programmes such as **Ramadan and Qurbani** may be authorised by the trustees on a multi-year basis, allowing staff to manage routine operational matters within the approved framework. Trustees retain oversight of these activities through appropriate reporting, financial controls and review arrangements.

This approach reflects the Qur'anic injunction:
“Indeed, Allah commands you to render trusts to whom they are due and when you judge between people to judge with justice.”
(Surah An-Nisā’, 4:58)

The principle of **amanah (trust)** is central to IHR's approach to governance. Trustees recognise their responsibility to ensure that charitable resources are managed prudently, decisions are made fairly and transparently, and activities remain directed towards the purposes for which the charity exists.

The Board continues to review its governance arrangements as IHR develops, seeking to maintain an appropriate balance between effective trustee oversight, accountability and the flexibility required for staff and partners to deliver charitable activities effectively.

Recruitment, Appointment, and Induction of Trustees

IHR keeps the composition and skills of its Board under regular review to identify whether additional trustees are required to support the effective governance and development of the charity. When considering potential appointments, the Board takes account of the skills, knowledge, experience, independence and perspective required in light of the charity's current and anticipated activities.

Where appropriate, prospective trustees may initially become involved with IHR as volunteers. This provides an opportunity for individuals to develop an understanding of the charity's mission, values, activities and working practices, while also enabling the charity and the prospective trustee to assess whether a trustee role is appropriate.

The appointment of trustees is made by the Board in accordance with IHR's governing document. Candidates are considered on the basis of their ability to contribute effectively to the governance of the charity and to discharge the responsibilities associated with trusteeship.

New trustees receive a structured induction designed to ensure that they understand their legal and governance responsibilities, IHR's charitable objectives, policies, programmes, financial arrangements and operational structure. The induction process may include an information and training pack, mentoring and an individual session with a governance adviser or other appropriately qualified person.

Trustees are encouraged to undertake continuing learning and development relevant to their responsibilities. This may include training relating to charity governance, financial oversight, safeguarding, risk management, regulatory responsibilities and the particular circumstances in which IHR delivers its humanitarian programmes. The Board recognises that continuing development is important in maintaining effective oversight as the charity's activities and operating environment evolve.

The Prophet ﷺ said:
**“When a man dies, his deeds come to an end except for three:
ongoing charity, beneficial knowledge, or a righteous child who prays for him.”**

IHR recognises trusteeship as both a significant responsibility and an opportunity to contribute to the welfare of others. In accordance with Islamic principles, trustees seek to discharge this responsibility with sincerity, integrity and accountability. Through responsible stewardship of the charity and its resources, service as a trustee may also become a form of **ṣadaqah jāriyah (ongoing charity)**, the benefit of which may continue beyond an individual's lifetime.

The Contribution of Volunteers

Volunteers have been an integral part of IHR since its inception and continue to make an important contribution to the charity's work. Their time, skills, experience and commitment enable IHR to undertake activities and engage with communities in ways that would not be possible through staff resources alone.

During 2025, volunteers supported a range of activities according to their skills and availability. These included fundraising and awareness activities, administrative support, community engagement and, where appropriate, assistance with the delivery and coordination of charitable programmes. Volunteers contribute in a variety of capacities, with the charity seeking to ensure that their involvement remains consistent with IHR's charitable objectives, policies and standards.

We are inspired by the words of the Prophet ﷺ:
**“The most beloved of people to Allah
are those who are most beneficial to people.”**

This teaching reflects the spirit of service demonstrated by IHR's volunteers. Their willingness to give their time and expertise reflects the Islamic principles of compassion, generosity and service to others. IHR recognises that contributions take many forms and that even seemingly small acts of assistance can make a meaningful difference to the charity's ability to fulfil its objectives.

Volunteers also play an important role in raising awareness of IHR's charitable activities within their communities. Through their engagement with supporters and the wider public, they help communicate the charity's humanitarian work and encourage responsible charitable giving and participation.

IHR continues to develop its approach to supporting and managing volunteers. Appropriate guidance, policies and procedures help volunteers understand their responsibilities and the standards expected of them. These include requirements relating to appropriate conduct, safeguarding, confidentiality, communications and the use of social media.

The charity's social media policy is particularly important in ensuring that volunteers and supporters communicate responsibly and consistently with IHR's values. It also helps protect the dignity, privacy and wellbeing of beneficiaries and safeguards the reputation and integrity of the charity. Volunteers are expected to respect these requirements when representing or communicating about IHR and its activities.

The Qur'an reminds us:
“Help one another in righteousness and piety,
but do not help one another in sin and transgression.”
(Surah Al-Mā’idah, 5:2)

This principle informs IHR's approach to volunteering. The charity seeks to ensure that the contribution of its volunteers is directed towards activities that further its charitable purposes, uphold the dignity of those we serve and support the responsible delivery of humanitarian assistance.

The Board of Trustees extends its sincere appreciation to all IHR volunteers for the time, effort and commitment they have contributed during 2025. Their continued support remains an important part of IHR's ability to serve communities experiencing hardship.

Partners in Delivering Aid

IHR recognises that effective humanitarian work is often strengthened through collaboration with organisations and individuals who have established knowledge, experience and relationships within the communities being served. The charity therefore places significant emphasis on working with appropriate **local NGOs and community-based partners** in countries where it delivers aid.

Local partners can provide valuable knowledge of local needs, cultural and social circumstances, established community relationships and practical experience of operating within challenging environments. Their involvement enables IHR to deliver assistance in a manner that is responsive to local circumstances and, where appropriate, makes use of existing local infrastructure and expertise.

Many of IHR's partners operate in difficult environments where access, infrastructure, resources and security can present significant challenges. Their local presence and experience can assist the charity in reaching communities where direct delivery by a UK-based organisation may be impractical or inappropriate. Working through local partners can also support local employment, strengthen community capacity and contribute to the longer-term resilience of communities.

IHR's approach is therefore not limited to the immediate distribution of humanitarian assistance. Where appropriate and consistent with the charity's objectives, partnerships can contribute to strengthening local capacity and supporting communities to become more resilient and better able to respond to future challenges.

Before entering into a significant partnership, IHR undertakes appropriate **due diligence and assessment** of the prospective organisation. This may include consideration of its legal or organisational status, governance, experience, capacity, reputation, financial arrangements, safeguarding procedures, proposed activities and ability to deliver projects in accordance with IHR's requirements.

The trustees recognise that effective due diligence is an ongoing process rather than a one-off exercise. IHR therefore seeks appropriate reporting and monitoring from its partners and reviews programme delivery and expenditure in accordance with the nature, scale and risk of each project. Where direct physical monitoring is not possible or appropriate, alternative monitoring methods, including documentation, communications, photographic or video evidence and remote engagement, may be used where suitable. Such methods are applied with due regard to the safety, privacy and dignity of beneficiaries.

The charity's partnership approach is guided by the teaching of the Prophet ﷺ:
"The believers, in their mutual kindness, compassion, and sympathy, are just like one body.
When one of the limbs suffers, the whole body responds with wakefulness and fever."

This teaching reflects IHR's understanding of partnership and solidarity. The charity seeks to work respectfully with local organisations while maintaining appropriate oversight and accountability for the charitable resources entrusted to it.

Through these partnerships, IHR seeks to connect donors, volunteers, local organisations and beneficiaries in a shared effort to alleviate hardship and promote human dignity. The Board remains committed to ensuring that partnerships are established and managed responsibly and that they continue to further IHR's charitable objectives and the trust placed in the charity by its supporters.

Increase in Video and Remote Monitoring

IHR has continued to develop its approach to programme monitoring and accountability, including the increased use of **live video and remote monitoring** where this is safe, practical and appropriate to the circumstances of a particular project.

Remote participation enables trustees and authorised volunteers to observe selected stages of programme delivery from the UK. Depending on the nature of the project, this may include aspects of needs assessment, procurement, preparation, distribution and post-distribution monitoring. The extent and method of monitoring are determined according to the circumstances and risks associated with each programme.

The increased use of remote monitoring has been particularly valuable where geographical distance, access constraints, security considerations or other practical difficulties make direct physical monitoring challenging. It provides an additional means of obtaining

information about programme implementation and enables trustees and the charity's representatives to engage more closely with local partners during delivery.

IHR recognises, however, that monitoring must never come at the expense of the **dignity, privacy, safety or wellbeing of beneficiaries**. Live video and photographic material are therefore used selectively and responsibly. Trustees, staff, volunteers and partners are expected to avoid filming or sharing material where doing so could cause embarrassment, distress, expose personal information or otherwise compromise the dignity of those receiving assistance. Where appropriate, monitoring may focus on the delivery process rather than identifiable beneficiaries.

IHR's approach is also informed by the Islamic concept of **amanah (trust)**. Charitable donations are entrusted to IHR for the purpose of furthering its charitable objectives and providing assistance to those in need. The charity therefore regards itself as a custodian of resources entrusted to it and seeks to ensure that those resources are applied faithfully, responsibly and for their intended charitable purpose.

The Qur'an commands:
"Indeed, Allah commands you to render trusts to whom they are due…"
(Surah An-Nisā', 4:58)

This principle serves as an important reminder that accountability is not simply a matter of demonstrating that an activity has taken place. It also requires IHR to consider whether assistance has been delivered appropriately, whether resources have been used responsibly and whether beneficiaries have been treated with fairness and dignity.

The Prophet ﷺ said:
"Allah does not look at your appearance or wealth, but He looks at your hearts and your deeds."

In this spirit, IHR seeks to ensure that monitoring is undertaken primarily for the purposes of **accountability, accuracy, learning and responsible stewardship**, rather than publicity. Where images or live feeds are shared with donors or supporters, the charity seeks to ensure that this is done responsibly and does not compromise the dignity or privacy of beneficiaries.

Benefits of Remote Monitoring

Transparency and accountability:
Remote monitoring can provide trustees and authorised representatives with additional first-hand information about programme implementation and assist the charity in maintaining oversight of activities undertaken by local partners.

Cost efficiency:
Where appropriate, remote monitoring can reduce the need for travel and associated expenditure, potentially allowing a greater proportion of available resources to be directed towards charitable activities.

Engagement:
Where safe and appropriate, responsibly selected video and media content can help supporters understand how charitable programmes are delivered and the difference their contributions make, while maintaining appropriate safeguards for beneficiaries.

Responsiveness:
Live communication can allow trustees, staff and partners to identify issues during programme delivery and, where appropriate, discuss or address them more promptly.

IHR recognises that remote monitoring is **not a substitute for all forms of due diligence or oversight**. It is one component of the charity's wider monitoring and accountability arrangements and is used alongside partner reporting, financial controls, project documentation, communications and other appropriate checks.

Through the continued development of these methods, IHR seeks to combine appropriate technology with the ethical principles of **amanah, dignity, transparency and responsible stewardship**, ensuring that charitable resources entrusted to the organisation are managed with honesty, care and accountability.

Objectives and Activities

The charitable objects of International Humanitarian Relief (IHR), as set out in its governing document and recorded by the Charity Commission, are focused on the relief of human suffering, poverty, financial hardship and the consequences of war, natural disaster, trouble and catastrophe, together with the preservation of life, promotion of health and advancement of education among poor and needy people.

IHR's objects provide for the charity to operate **in any part of the world**, enabling it to respond to humanitarian need wherever the trustees consider that assistance can appropriately be provided in furtherance of the charity's purposes.

The charity's objects include:

The Relief and Assistance of People in any Part of the World	Who are the victims of war or natural disaster, trouble, or catastrophe, in particular by the supply of food, clothing and medical aid to such persons.
The Relief of Financial Need and Suffering Among Victims of Natural or Other Kinds of Disaster	In the form of money for persons, bodies, organisations and/or countries affected, including the provision of medical, food and clothing aid.

Prevention and Relief of Poverty	To prevent or relieve **poverty, financial hardship and suffering** of the poor and needy.
Preservation of Life and Promotion of Health	To preserve life and promote the health of poor and needy people, including by protecting those who have suffered harm or whose lives are at risk.
Advancement of Education	To advance the education of poor and needy people.

In pursuing these objects, IHR may use a range of charitable activities and delivery methods according to the circumstances of each programme. These may include the provision of food and essential supplies, medical assistance, financial or material support, emergency relief, health-related initiatives and educational assistance.

The trustees determine which activities to undertake having regard to the charity's objects, the needs of the intended beneficiaries, available resources, operational and safeguarding risks, and the charity's ability to maintain appropriate oversight and accountability.

IHR's activities are undertaken in accordance with its Islamic ethos and with a commitment to the principles of compassion, dignity, justice, sincerity and **amanah (trust)**. The charity seeks to ensure that its resources are used for their intended charitable purposes and that assistance is provided fairly and responsibly.

The Qur'an states:
"And they give food in spite of love for it
to the needy, the orphan, and the captive, [saying],
'We feed you only for the countenance of Allah.
We wish not from you reward or gratitude.'"
(Surah Al-Insān, 76:8–9)

This verse reflects the spirit in which IHR seeks to fulfil its charitable purposes: **service with sincerity, humility and compassion**, without seeking personal recognition or reward.

The trustees have regard to the Charity Commission's public benefit guidance when carrying out the charity's purposes. Charity trustees have a legal responsibility to carry out their charity's purposes for the public benefit, and the Commission emphasises that trustees should understand how each of their purposes provides public benefit.

During 2025, IHR continued to pursue its charitable objects through humanitarian and welfare activities, working directly and, where appropriate, through local partners. The activities undertaken and the communities supported during the year are described in the relevant sections of this report.

Where we Work

During 2025, IHR continued to provide humanitarian assistance to vulnerable people and communities in the following countries and regions:

1. Afghanistan
2. Gambia
3. India
4. Lebanon
5. Pakistan
6. Palestine
7. Sri Lanka
8. Uganda
9. Yemen

The nature and scale of assistance varied according to the needs identified in each location and the circumstances in which programmes were delivered. IHR's activities included humanitarian relief, food assistance, medical and health-related support and other forms of assistance falling within the charity's objects.

Where appropriate, IHR worked with local partners and community organisations with knowledge of the communities being served. The charity seeks to ensure that assistance is directed towards identified need and delivered with appropriate oversight, accountability and respect for the dignity of beneficiaries.

The trustees recognise that humanitarian needs can change rapidly. IHR therefore remains committed to reviewing needs and available resources when determining where assistance can most appropriately be provided. The charity will continue to support communities within the scope of its charitable objects while remaining able to respond to emerging humanitarian needs in other parts of the world where the trustees consider that intervention is appropriate and practicable.

IHR's ability to work internationally is underpinned by its governing objects, which permit the relief and assistance of people “in any part of the world” who are victims of war, natural disaster, trouble or catastrophe.

Summary of Activities through the Year

During the reporting period, IHR, with the support of its donors, volunteers, staff and local partners, continued to provide humanitarian assistance to people and communities experiencing poverty, hardship and the effects of conflict, disaster and other emergencies.

IHR's established annual campaigns enable the charity to respond to recurring humanitarian needs across appropriate countries and communities.

Ramadan:	Providing food parcels and, where appropriate, iftar meals to individuals and families experiencing food insecurity and financial hardship during Ramadan
Eid and Qurbani:	Facilitating the provision and distribution of Qurbani meat to eligible and vulnerable households, enabling beneficiaries to receive food during the period of Eid al-Adha.
Winter Aid:	Providing appropriate winter assistance, which may include blankets, clothing and other essential items to people experiencing hardship during periods of severe or cold weather.
Water Projects:	Supporting access to clean and safe drinking water in communities where water access has been identified as a significant humanitarian or welfare need.

IHR also responds to needs identified in particular countries and communities. These programmes may be developed in response to humanitarian emergencies, natural disasters, health needs, poverty or other circumstances falling within the charity's objects.

Where appropriate, country-specific activities are developed and delivered in collaboration with local partners who have relevant local knowledge, capacity and community relationships. The scale and nature of each intervention are considered in light of identified need, available resources, operational circumstances and the charity's ability to maintain appropriate oversight.

Across these activities, IHR seeks to provide assistance in a manner that is practical, proportionate and respectful of the dignity of beneficiaries. The trustees maintain oversight of programme delivery and expenditure through appropriate reporting, monitoring and accountability arrangements, including remote monitoring where direct access is not practical or appropriate.

The Qur'an reminds us:
“Whoever saves one life – it is as if he has saved all of humanity.”
(Surah Al-Mā'idah, 5:32)

This verse remains an important inspiration for IHR's humanitarian work. The charity seeks to alleviate suffering, protect dignity and contribute to the preservation of life and wellbeing through assistance directed towards people experiencing genuine need.

Achievements and Performance

Ramadan Relief

During Ramadan 2025, International Humanitarian Relief (IHR) continued its programme of food assistance for vulnerable individuals and families experiencing poverty, displacement and food insecurity.

The wider humanitarian environment made food assistance particularly important during the year. The World Food Programme reported significant food insecurity across a number of the countries in which IHR operates, including Afghanistan, Palestine and Yemen, while also highlighting the growing gap between humanitarian needs and available funding.

Food Aid Distribution

IHR provided essential food assistance through the distribution of food supplies selected according to local circumstances, dietary requirements, shelf life and cultural suitability. Items included, where appropriate, baby milk powder, lentils, pasta, flour, cooking oil and sugar.

During the Ramadan campaign, assistance was provided to vulnerable communities in Afghanistan, Gambia, Lebanon, Palestine, Pakistan, Sri Lanka, Uganda and Yemen, subject to the programmes undertaken in each location.

The beneficiaries supported included people experiencing poverty and food insecurity, as well as refugees, internally displaced people (IDPs) and other vulnerable households where these groups fell within the identified needs of particular programmes.

IHR's approach was informed by the principle that food assistance should be provided according to need and in a manner that respects the dignity of recipients. This was particularly important in communities experiencing prolonged humanitarian hardship.

Family Food Parcels

IHR distributed Ramadan food parcels containing staple food items intended to assist vulnerable households during the month of Ramadan.

The contents of parcels varied according to local availability, dietary practices and the needs identified by IHR and its local partners. The use of locally appropriate food items enabled the charity to respond to circumstances in each community while seeking to ensure that assistance was practical and useful to recipient households.

Hot Cooked Meals

As part of its Ramadan activities, IHR provides provision of hot cooked meals to vulnerable people as part of the charity's activities.

Hot meals provided an additional form of assistance during Ramadan, particularly for people who had limited access to sufficient food or who were living in circumstances where preparing regular meals was difficult.

Community-Centred Approach

IHR worked with local partners and community representatives to help identify households and individuals experiencing significant need. Particular attention was given, where

appropriate, to vulnerable groups such as widows, orphans, elderly people, displaced families and households without a regular breadwinner.

The charity sought to ensure that distributions were organised in a manner that respected local customs and preserved the dignity of beneficiaries. Where appropriate, local partners assisted with beneficiary identification, distribution arrangements and post-distribution reporting.

IHR also continued to use appropriate monitoring and communication methods to oversee programme delivery. Where direct physical monitoring was not possible or appropriate, remote monitoring and supporting evidence from local partners were used as part of the charity's wider accountability arrangements.

The Prophet ﷺ said:
**"The one who relieves a believer's hardship of this world,
Allah will relieve for him a hardship on the Day of Resurrection."**

This teaching reflects the purpose of IHR's Ramadan programme: to provide practical assistance to people experiencing hardship while seeking to uphold their dignity and to discharge responsibly the trust placed in the charity by its donors and supporters.

Qurbani

The Qurbani campaign remains one of IHR's significant annual programmes, combining an important act of Islamic worship with practical humanitarian assistance to people experiencing poverty, displacement and hardship. IHR seeks to ensure that Qurbani is delivered with dignity, in accordance with Islamic principles and with consideration for local circumstances and community needs.

During 2025, IHR facilitated the provision and distribution of fresh Qurbani meat to vulnerable communities in, Gambia, India, Pakistan, Palestine, Uganda and Yemen.

Qurbani meat was distributed to households and communities experiencing poverty, food insecurity, displacement and other forms of hardship. For many beneficiaries, the provision of fresh meat represented a valuable source of nutrition and enabled families to participate in the Eid al-Adha festivities alongside the wider community.

IHR worked with local partners and community representatives to identify appropriate beneficiaries and organise the distribution. Local knowledge was used to help ensure that assistance reached those in genuine need and was delivered in a manner consistent with local customs and cultural sensitivities.

In keeping with the principles governing Qurbani, IHR acts as a facilitator of the donor's sacrifice and distribution. The meat is intended for the benefit of the identified beneficiaries, rather than being treated as an asset of the charity. The programme is therefore delivered with particular emphasis on transparency, proper distribution and respect for the dignity of recipients.

Where appropriate and practical, IHR also sought to source livestock locally. This can provide an additional economic benefit by supporting local livestock keepers, farmers and associated markets, while reducing unnecessary transportation and strengthening the connection between humanitarian assistance and local economies. The extent of this benefit varied according to the country, programme and local market conditions.

Eid Gifts

To mark **Eid al-Adha** and provide children with an opportunity to share in the celebrations, IHR distributed Eid gifts to children in Pakistan and Uganda and Yemen

The gifts were intended to provide children with a positive experience of Eid and to enable vulnerable families to participate in the celebrations despite financial hardship, displacement or difficult living circumstances.

Particular attention was given to children living in vulnerable communities, including displaced and refugee populations where applicable. Through the support of donors and volunteers, IHR sought to ensure that children were treated with dignity and that the distribution of gifts reflected local customs and circumstances.

The Qurbani and Eid Gift programmes demonstrate IHR's wider approach to humanitarian relief: responding to material need while recognising the importance of dignity, community and the opportunity for vulnerable families and children to participate in significant religious and cultural occasions.

Donor-Focused Flexibility

IHR also sought to accommodate specific donor requests for Qurbani distributions in additional countries where this could be facilitated within the charity's operational arrangements and humanitarian objectives.

This flexibility enabled donors to identify particular communities or countries for their Qurbani contributions, while allowing IHR to extend assistance to additional vulnerable communities. Such requests were considered within the charity's established processes, with attention given to local need, appropriate distribution arrangements, partner capacity and the principles governing Qurbani.

Through this approach, IHR sought to balance the wishes and intentions of donors with its wider responsibilities to ensure that charitable resources were used appropriately, transparently and for the benefit of people in need.

Medical Aid

Access to appropriate healthcare remains a significant humanitarian challenge in many of the areas in which IHR operates. During 2025, IHR continued to support vulnerable communities through the provision of medical assistance, medicines, medical supplies and equipment, where such assistance could be appropriately delivered through its programmes and local partners.

Medicines and Medical Supplies

IHR provided essential medicines and medical supplies to underserved communities and

healthcare settings. These included medicines and treatments addressing a range of health needs, including antibiotics, pain relief and medicines for chronic conditions, subject to local requirements and the availability of appropriate medical provision.

The provision of medicines was intended to help address immediate healthcare needs and support access to treatment for people who might otherwise experience significant difficulty obtaining essential medication.

Medical Equipment

IHR also supported healthcare provision through the supply of medical equipment and consumables. These included items such as bandages, surgical kits and diagnostic equipment, according to the needs identified by local partners and healthcare providers.

By supporting the availability of essential equipment and supplies, IHR sought to help local health services maintain and improve their ability to provide care to vulnerable patients.

Support for Palestinians

During 2025, IHR continued to provide targeted humanitarian assistance in Palestine, including medical support where appropriate. The healthcare system in Gaza remained under severe pressure, with WHO reporting significant shortages of essential medicines, medical equipment and health workers, alongside substantial damage to healthcare infrastructure and continuing access constraints.

Against this background, IHR's medical assistance was directed towards helping address identified healthcare needs and supporting vulnerable people affected by the humanitarian crisis. Assistance was delivered through appropriate local or humanitarian partners, taking account of operational access, security and the availability of suitable medical provision.

IHR recognises that medical assistance in emergency settings requires particular care in relation to procurement, storage, transportation, distribution and appropriate use. The charity therefore seeks to work with suitable partners and to maintain appropriate oversight of medical programmes, including monitoring and reporting where practical.

The provision of medical aid reflects IHR's charitable purpose of relieving suffering and supporting the preservation of life and health, while ensuring that assistance is delivered with dignity, accountability and due regard to the needs of the communities served.

Water Provision

Access to safe and reliable drinking water remains an important humanitarian and development need. The WHO/UNICEF Joint Monitoring Programme reported in 2025 that, despite significant progress, approximately 2.1 billion people worldwide still lacked safely managed drinking water services. Access is particularly challenging for vulnerable and rural communities and for populations affected by conflict and displacement.

During 2025, IHR continued its **Thirst Relief Programme**, supporting access to water to water in Gambia, Palestine, Pakistan and Uganda, this support consisted of a combination of new water infrastructure, rehabilitation of existing facilities and emergency water provision according to local circumstances and identified need.

New Wells
IHR supported the construction of new wells in remote and underserved communities, providing a more accessible source of water for households where existing water infrastructure was limited or unavailable.

Where feasible, locating water sources closer to communities can reduce the practical difficulties associated with collecting water and improve access for households that may otherwise have to travel significant distances to obtain it.

Well Rehabilitation
IHR also supported the rehabilitation and restoration of existing wells where infrastructure had become damaged or was no longer functioning effectively.

In Uganda, this included the rehabilitation of existing water sources to help restore access to usable water for local communities. Rehabilitation can provide a cost-effective means of restoring existing infrastructure while making use of established local water systems.

Hand Pumps
Hand pumps were installed in rural communities, including communities across the Indian subcontinent, to provide accessible and locally manageable sources of water.

The use of appropriate, locally maintainable water infrastructure can help communities access water on a more regular basis while reducing reliance on more distant or less reliable sources. IHR seeks, where practical, to work with local partners and communities to identify suitable locations and support arrangements for maintaining the facilities.

Water Tanker Deliveries
In areas affected by conflict and displacement, where normal water infrastructure has been damaged, disrupted or become inaccessible, IHR supported emergency water provision through tanker deliveries, to enable displaced and vulnerable communities facing significant challenges in obtaining sufficient safe water. In Gaza during 2025, humanitarian organisations reported severe disruption to water infrastructure and relied on measures including water trucking, desalination and the operation and rehabilitation of wells to maintain access to safe water.

IHR's tanker deliveries were intended to provide an immediate and practical source of water to communities where permanent infrastructure could not reliably meet needs. Such emergency provision is particularly important for displaced families who may have limited access to functioning water networks or safe local water sources.

Health, Dignity and Community Resilience
Access to safe water contributes to health, hygiene and the ability of households and communities to maintain basic living conditions. Unsafe or inadequate water supplies are associated with preventable diseases, including diarrhoeal diseases and other water-related illnesses.

IHR therefore regards water provision as more than the delivery of a physical resource. Reliable access to water can support household dignity, reduce the burden associated with collecting water and help communities maintain essential daily activities.

The Thirst Relief Programme also reflects IHR's preference, where circumstances permit, for supporting sustainable and locally appropriate infrastructure alongside emergency assistance. New wells, rehabilitated wells and hand pumps can provide longer-term community assets, while tanker deliveries provide an important emergency response where infrastructure has been disrupted.

All water projects are undertaken subject to local circumstances, available resources, partner capacity and appropriate monitoring. IHR seeks to ensure that water projects are delivered transparently and that charitable resources are used for their intended purpose, with local partners providing appropriate information and evidence of delivery.

Winter Campaign
During the winter months, IHR provided essential assistance to vulnerable families facing cold weather and difficult living conditions, with particular attention to refugees, internally displaced persons (IDPs) and households living in temporary or inadequate accommodation.

For families already experiencing poverty, displacement or loss of income, winter can place additional pressure on household finances as the cost of heating, warm clothing, bedding and food increases. IHR's Winter Campaign sought to provide practical assistance to help vulnerable households meet these basic needs with dignity.

Winter Aid Packs
Depending on local circumstances and identified needs, winter assistance included:

- **Thick blankets and mattresses**, providing additional warmth and basic bedding for families living in temporary or inadequate accommodation;
- **Thermal clothing**, including coats, gloves, socks and hats, to help protect adults and children from cold weather;
- **Portable heaters**, where appropriate and safe to provide, to assist households experiencing inadequate heating;
- **Family food packs**, containing nutritional staples to help vulnerable households meet essential food needs during the winter period.

IHR worked with community representatives to identify households requiring assistance and to organise distributions in a manner appropriate to local circumstances.

The charity's approach sought to ensure that assistance was provided respectfully, taking account of cultural norms and the dignity and privacy of beneficiaries. Where direct physical monitoring was not possible or appropriate, IHR used available reporting, photographic or video evidence and remote monitoring methods, subject to security, privacy and safeguarding considerations. The Winter Campaign formed part of IHR's wider commitment to relieving poverty, hardship and suffering by providing practical assistance to people affected by displacement and difficult living conditions.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and regulations and with United Kingdom Generally Accepted Accounting Practice (UK GAAP), including the applicable **Charities Statement of Recommended Practice (SORP)**.

Charity law 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 its incoming resources and application of resources, including its income and expenditure, for that period.

In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and the applicable Charities SORP have been followed, subject to any material departures being disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are also responsible for:

- ensuring that the financial statements comply with applicable charity law and regulations, including the **Charities Act 2011** and the **Charities (Accounts and Reports) Regulations 2008**, as applicable;
- maintaining adequate and appropriate accounting records which disclose, with reasonable accuracy and at any time, the financial position of the charity and enable the Trustees to ensure that the financial statements comply with applicable legal and accounting requirements;
- safeguarding the assets of the charity and taking reasonable steps to prevent and detect fraud and other irregularities;
- establishing and maintaining appropriate financial controls and oversight arrangements;
- preparing the Trustees' Annual Report in accordance with applicable legal and regulatory requirements; and
- reviewing the charity's financial position and making appropriate judgements regarding its ability to continue as a going concern.

The Trustees confirm that, so far as they are aware, there is no relevant audit or independent examination information of which the charity's independent examiner or auditor is unaware, and that they have taken all reasonable steps to make themselves aware of any relevant information and to ensure that the charity's independent examiner or auditor is aware of that information, where applicable.

The Trustees are satisfied that the financial statements, taken as a whole, provide an appropriate and reliable representation of the charity's financial activities and financial position for the reporting period and have been prepared in accordance with the applicable accounting and reporting framework.

Consideration of Public Benefit Guidance

The trustees of IHR have regard to the **Charity Commission's public benefit guidance** when exercising their duties and making decisions about the charity's activities. The trustees recognise that IHR must carry out its charitable purposes for the public benefit and that its activities should be designed and delivered in a manner that furthers those purposes.

In considering the public benefit arising from its work, the trustees consider the nature of the needs being addressed, the people who may benefit, the resources available to the charity and whether proposed activities are appropriate and proportionate to the charity's charitable purposes.

The trustees seek to apply these principles through the following areas:

Clear Charitable Purposes:	Ensuring that the charity's activities further the purposes set out in its governing document and are directed towards people and communities falling within those purposes.
Identifying and Responding to Need:	Considering the needs of intended beneficiaries when determining which programmes to support, with assistance targeted according to the circumstances and needs identified.
Accessibility and Fairness:	Seeking to ensure that charitable assistance is provided fairly and that unnecessary barriers do not prevent eligible beneficiaries from receiving support.
Transparency and Accountability:	Maintaining appropriate records, monitoring arrangements and reporting processes to support accountability for charitable activities and the use of charitable resources.
Responsible Use of Resources:	Considering the costs, risks and anticipated benefits of activities and seeking to ensure that charitable resources are used appropriately and efficiently in furtherance of IHR's purposes.
Safeguarding Charitable Assets:	Protecting charitable funds and other resources through appropriate financial controls, risk management, due diligence and trustee oversight.
Dignity of Beneficiaries:	Ensuring that the pursuit of public benefit does not compromise the dignity, privacy, safety or wellbeing of people receiving

assistance. This consideration is particularly relevant when photographic, video or remote monitoring methods are used.

The trustees also recognise that public benefit is demonstrated through the charity's purposes and the way in which those purposes are carried out. They therefore seek to review both the charitable benefit intended and the manner in which IHR's programmes are delivered.

This approach reflects the Qur'anic teaching:
"Indeed, Allah commands you to render trusts to whom they are due and when you judge between people to judge with justice."
(Surah An-Nisā', 4:58)

The principle of **amanah (trust)** reinforces the trustees' responsibility to use IHR's resources for their intended charitable purposes and to exercise proper care, fairness and accountability in making decisions.

Through consideration of public benefit, appropriate governance and responsible stewardship, IHR seeks to ensure that its activities continue to further its charitable purposes and provide meaningful benefit to those experiencing poverty, hardship, disaster and other circumstances addressed by its objects.

Achievements and Impact

Since its inception, IHR has sought to provide practical assistance and relief to people and communities experiencing poverty, hardship, conflict, disaster and other humanitarian emergencies. The charity's work is guided by its charitable objects and its commitment to providing assistance with dignity, compassion and accountability.

During 2025, IHR continued to support communities affected by humanitarian need through a range of charitable activities. Depending on the circumstances and needs identified, these activities included:

Emergency and humanitarian assistance	including the provision of essential food and other material support to people experiencing hardship or affected by emergencies.
Medical and health-related assistance	supporting access to essential medical care and contributing to the preservation of life and promotion of health among vulnerable communities.
Food and seasonal assistance	including programmes designed to support individuals and families experiencing financial hardship and food insecurity.
Support to vulnerable communities	with assistance targeted according to identified need and delivered either directly or, where appropriate, through local

	partners.
Education and development activities	where these fell within IHR's charitable objects and were identified as appropriate means of providing longer-term benefit.

IHR recognises that humanitarian assistance should not be measured solely by the number of items distributed or projects completed. The charity also considers the importance of reaching people experiencing genuine need, delivering assistance appropriately, maintaining the dignity of beneficiaries and ensuring that charitable resources are used responsibly.

The trustees use available programme information, partner reporting, monitoring and other appropriate evidence to review the delivery of activities and to learn from experience. Where direct monitoring is difficult, remote monitoring and other forms of oversight may be used where appropriate and where they do not compromise the safety, privacy or dignity of beneficiaries.

The Prophet ﷺ said:
**"The one who relieves a believer's hardship of this world,
Allah will relieve for him a hardship on the Day of Resurrection."**

This teaching reflects the spirit in which IHR undertakes its charitable work. The charity seeks to respond to immediate hardship while, where appropriate, supporting measures that can contribute to improved health, wellbeing, resilience and longer-term stability.

The achievements and activities described in the following sections provide further detail of IHR's work during 2025 and the communities and beneficiaries supported.

Risk Management

The Trustees recognise the importance of identifying, assessing and managing the principal risks to which IHR is exposed and of maintaining appropriate systems and controls to manage those risks. The Trustees have regard to Charity Commission guidance on risk management and seek to ensure that the charity's approach remains proportionate to its size, activities and operating environment.

The Board maintains a formal **risk register**, which is reviewed at least annually and more frequently where circumstances require. Risks are assessed according to their likelihood and potential impact, with appropriate mitigating actions and controls identified. The Trustees also consider emerging risks and changes in the operating environment when reviewing the charity's risk profile.

Risk management is integrated into IHR's governance and operations. The Trustees consider financial, operational, safeguarding, compliance, reputational, fraud and security risks, together with risks arising from working through partners and delivering humanitarian assistance in complex or unstable environments.

IHR's international activities require a careful balance between the humanitarian need being addressed and the risks associated with delivering assistance. The Trustees consider both the potential benefits of an activity and the risks and resources associated with delivering it. Where risks cannot be reduced to an acceptable and proportionate level, the Trustees may defer, modify or discontinue an activity.

This approach reflects the Prophetic teaching:
"Tie it and trust in Allah."

In practice, this principle reflects IHR's commitment to placing its trust in Allah while also taking reasonable precautions to protect the **amānah** entrusted to the charity by its donors and to safeguard beneficiaries, volunteers, staff and partners.

Principal Risks and Mitigation

Financial Risk: Dependence on voluntary donations exposes the charity to fluctuations in income and may affect the timing and scale of programme delivery.	**Mitigation:** IHR seeks to maintain appropriate reserves, monitor income and expenditure, diversify fundraising activity where practicable, and maintain appropriate financial controls and oversight. The Trustees regularly consider the charity's financial position and foreseeable commitments.
Safeguarding Risk: There is a risk of harm to beneficiaries, children, vulnerable adults, volunteers or other individuals involved in or affected by the charity's activities.	**Mitigation:** IHR seeks to maintain appropriate safeguarding policies and procedures, relevant training, appropriate partner due diligence and reporting arrangements. Programme design and monitoring are undertaken with consideration for the safety, dignity and privacy of beneficiaries.

Compliance and Regulatory Risk: There is a risk of non-compliance with applicable charity law, regulatory requirements, safeguarding obligations, financial controls and other requirements relevant to the charity's activities.	**Mitigation:** Trustees maintain oversight of compliance, undertake relevant training and seek external professional advice where appropriate. IHR also has regard to Charity Commission guidance and reviews its policies and procedures as necessary.
Reputational Risk: Operational errors, inadequate communication, inappropriate use of images or information, safeguarding incidents or other adverse events could adversely affect public confidence in the charity.	**Mitigation:** IHR maintains appropriate communications and social media controls, seeks to communicate accurately and transparently with donors and supporters, and places particular emphasis on beneficiary dignity, privacy and safeguarding.
Fraud and Financial Misconduct Risk: There is a risk that charitable funds or assets could be misused, misappropriated or applied other than for their intended charitable purposes.	**Mitigation:** IHR maintains appropriate financial controls, authorisation procedures, record keeping and oversight. The charity seeks to apply proportionate segregation of duties and due diligence, particularly where funds are transferred to or administered through external partners. The Trustees also consider fraud risks as part of the charity's wider risk management process. Charity Commission guidance emphasises the importance of internal financial controls in protecting charitable funds and assets and managing fraud risk.
Operational and Security Risk: Aid delivery in conflict-affected, disaster-affected and otherwise challenging environments can involve security threats, restricted access, logistical difficulties, supply-chain disruption and difficulties in monitoring activities directly.	**Mitigation:** IHR undertakes proportionate due diligence and assessment of local partners, considers the security and operational circumstances of proposed activities, and uses appropriate reporting and monitoring arrangements. Where appropriate and safe, remote video monitoring may be used alongside partner reporting, documentation and other oversight measures. Remote monitoring is regarded as a complementary control and not as a substitute for appropriate due diligence and financial oversight.

Review of Risk Management

The Trustees review the charity's principal risks and the effectiveness of relevant mitigation and control measures as part of their governance responsibilities. The risk register is updated where material changes occur, including changes in programme activities, operating environments, partner arrangements or the charity's financial position.

The Trustees recognise that risk management is an ongoing process rather than a guarantee that adverse events will not occur. Their objective is to ensure that significant risks are identified, understood and managed in a proportionate manner, while maintaining the charity's ability to respond effectively to humanitarian need.

Having reviewed the principal risks identified during the reporting period, the Trustees are satisfied that appropriate systems and procedures are in place to manage the charity's principal risks and that reasonable steps are being taken to mitigate the potential impact of those risks.

Financial Review

Results for the Year

Total income amounted to **£384,749** (2024: £405,520), while total expenditure amounted to **£471,610** (2024: £411,816). This resulted in net expenditure of **£86,861** for 2025, compared with net expenditure of **£6,295** in 2024.

The total funds carried forward at 31 December 2025 amounted to **£74,341** (2024: £161,202).

Reserves Policy

The Trustees have established a reserves policy to provide financial stability, support the charity's ability to meet its commitments, and provide flexibility to respond to unforeseen humanitarian needs.

IHR's policy is to seek to maintain unrestricted reserves equivalent to approximately six months of core operating expenditure. The Trustees consider this an appropriate level of financial resilience, given the charity's size, income profile, operational commitments, and the risks of delivering humanitarian assistance in challenging environments.

The Trustees have set a target of building unrestricted free reserves towards **£50,000**, subject to the charity's financial position and ability to generate sufficient unrestricted income. The target will be kept under review to ensure that it remains appropriate in light of the charity's activities, expenditure, risks and future plans.

The principal source of funding for IHR remains voluntary donations. The timing and scale of charitable activity are therefore managed with regard to available funding and the resources required for individual programmes. Restricted donations are applied in accordance with the purposes for which they were given, while unrestricted reserves provide flexibility to meet appropriate charitable and operational commitments.

The Trustees consider that maintaining reserves is important in order to:

- **continue supporting beneficiaries affected by conflict, displacement, poverty and disaster**, in accordance with the charity's charitable objects;
- **respond flexibly to emerging humanitarian needs and urgent charitable requirements**, where appropriate resources are available;
- **meet essential operational commitments** during periods of fluctuating or delayed income;
- **manage unforeseen financial or operational pressures** without unnecessarily disrupting established charitable activities; and
- **support appropriate operational development**, including, where justified and affordable, investment in staffing, systems, local representation or other infrastructure that can strengthen the charity's ability to deliver its charitable purposes.

- IHR does not currently intend to invest its reserves in long-term investments, as the Trustees consider that reserves should remain readily accessible to meet short- to medium-term requirements. Reserves are therefore held through standard banking facilities and other appropriate cash-based arrangements.
- The Trustees have adopted an active fundraising programme aimed, among other things, at strengthening unrestricted income and building reserves towards the agreed target. Fundraising activity is undertaken in accordance with the charity's policies and is reviewed by the Board as part of its wider financial oversight.

Going Concern

The Trustees have reviewed the charity's financial position and future plans.

The Trustees have reviewed IHR's financial position, including its available funds and reserves, expected income, planned expenditure and foreseeable financial commitments.

Having made appropriate enquiries and considered the information available to them, the Trustees have a reasonable expectation that the charity has adequate resources to meet its obligations and continue its activities for the foreseeable future.

The Trustees recognise that charitable income and humanitarian needs can fluctuate and will continue to monitor the charity's financial position, cash flow, reserves and expenditure as part of their ongoing governance responsibilities.

On this basis, the Trustees consider that there are no material uncertainties that would cast significant doubt on the charity's ability to continue as a going concern. Accordingly, the financial statements have been prepared on a going concern basis.

The Trustees review the reserves position and reserves policy at least annually, and more frequently where there are significant changes to the charity's financial position, activities, risks or future commitments. T

At 31 December 2025 the charity held net assets of £74,341 and cash balances of £78,291. Based upon expected income and available resources, the Trustees consider that the charity has adequate resources to continue operating for the foreseeable future.

Plans for 2026

IHR will continue to build on its multi-country humanitarian programmes, responding to identified needs within the charity's objects and making responsible use of the resources entrusted to it by donors and supporters.

The charity's priorities will continue to include the relief of hunger and poverty, access to essential healthcare, provision of safe water, winter assistance and support for vulnerable families and communities affected by conflict, displacement, natural disasters and other forms of hardship.

IHR will seek to maintain a balanced approach between responding to immediate humanitarian needs and supporting appropriate longer-term interventions where these can contribute to community resilience and sustainable access to essential services. This will include continued consideration of locally appropriate water projects, healthcare support, food assistance and other programmes delivered through trusted local partners.

As IHR develops its programmes, the Trustees will continue to place emphasis on accountability, transparency, safeguarding, value for money and the dignity of beneficiaries. Local knowledge and partnerships will remain important to ensuring that assistance is relevant to the communities served, while monitoring and reporting arrangements will be used to provide appropriate oversight of charitable resources and programme delivery.

The Trustees recognise that humanitarian needs can change rapidly. IHR will therefore seek to remain responsive and flexible, directing resources towards areas of significant need while ensuring that proposed activities remain consistent with the charity's charitable objects, available resources and governance responsibilities.

The charity remains guided by the Islamic principles of amanah (trust), ikhlāṣ (sincerity) and ihsān (excellence in conduct). Through these principles, IHR seeks to ensure that the trust placed in it by donors and supporters is honoured through compassionate, responsible and dignified humanitarian assistance.

Trustees' Responsibilities Statement

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including FRS 102 and the Charities SORP (FRS 102).

The Trustees are responsible for:

- maintaining adequate accounting records;
- safeguarding the assets of the charity;
- preventing and detecting fraud and irregularities;
- selecting suitable accounting policies and applying them consistently;
- making reasonable and prudent judgments and estimates;
- preparing financial statements that give a true and fair view of the charity's affairs

Audit Exemption

For the year ended 31 December 2025, the charity was entitled to exemption from audit under the provisions of section 144 of the Charities Act 2011.

As the charity's gross income exceeded £25,000, the trustees arranged for the accounts to be subject to an independent examination in accordance with section 145 of the Charities Act 2011.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose, with reasonable accuracy at any time, the financial position of the charity. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the preparation of the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 (FRS 102) and the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS 102)).

The trustees are satisfied that the financial statements give a true and fair view of the charity's incoming resources, application of resources and financial position for the year ended 31 December 2025.

This report was approved by the Board of Trustees on 28 October 2026 and signed on its behalf by:

Mohammed Yasin Baz

Trustee

Independent Examiners Report to the Trustees of International Humanitarian Relief

Registered Charity Number: 1162572

I report to the trustees on my examination of the financial statements of **International Humanitarian Relief** ("the Charity") for the year ended **31 December 2025**, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes to the financial statements.

Responsibilities and Basis of Report
As the charity trustees 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 Act.

I have carried out my examination in accordance with the **General Directions given by the Charity Commission under section 145(5)(b) of the Act**. An independent examination includes a review of the accounting records kept 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 the trustees concerning 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 financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

As the Charity's gross income exceeded £25,000, I confirm that I am qualified to undertake the examination by being a member of a body listed in section 145 of the Charities Act 2011.

Independent Examiner's Statement
I have completed my examination.
I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act 2011; or
- the financial statements do not accord with the accounting 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.

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.

J Akhtar FCCA
Independent Examiner

For and on behalf of Virtus FS. London

The date upon which this report was completed is :- 29 October 2026

Statement of Financial Activities

International Humanitarian Relief
Statement of Financial Activities
for the year ended 31st December 2025

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
		2025 £	2025 £	2025 £	2024 £
Income and Endowments:					
Donations	4	85,523	299,227	384,749	405,520
Total Income		**85,523**	**299,227**	**384,749**	**405,520**
Expenditure					
Raising Funds		422	-	422	2096
Charitable activities	5	37,838	433,350	471,188	409,720
Total Expenditure		**38,260**	**433,350**	**471,610**	**411,816**
Net Income/(Expenditure)		**47,263**	**(134,124)**	**(86,861)**	**(6,295)**
Transfers of funds		(54,129)	54,129	-	-
Net movement in funds		**(6,866)**	**(79,995)**	**(86,861)**	**(6,295)**
Reconciliation of funds					
Total funds brought forward		76,984	84,218	161,202	167,497
Total Funds carried forward	8	**70,118**	**4,223**	**74,341**	**161,202**

All activities derive from continuing operations.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 39 to 44 form an integral part of these accounts.

International Humanitarian Relief
Balance sheet
for the year ended 31st December 2025

	Notes	2025 £	2024 £
Current Assets			
Debtors		-	-
Cash at bank and in hand		78,291	162,652
Total Current Assets		78,291	162,652
Creditors: Amounts Falling Due Within One Year			
Creditors	7	(3,950)	(1,450)
Net Current Assets		74,341	161,202
Total Assets Less Current Liabilities		74,341	161,202
Net Assets		74,341	161,202
Unrestricted Income Funds		70,118	76,984
Restricted Income Funds		4,223	84,218
Total Charity Funds	8	74,341	161,202

The notes on pages 38 to 44 form part of these financial statements.

The financial statements were approved by the Board of Trustees on 28 October 2026 and signed on its behalf by:

Mohammed Yasin Baz
Trustee

For the year ended 31 December 2025, the charity was entitled to exemption from audit under section 144 of the Charities Act 2011 and, accordingly, the accounts have been subject to an independent examination.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity. The trustees are also responsible for ensuring that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the charity's governing document.

In addition, the trustees are responsible for preparing financial statements that give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year, in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 (FRS 102), and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (Charities SORP (FRS 102)).

Notes to the accounts

1. Accounting policies

The principal accounting policies adopted, judgments, and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (Charities SORP (FRS 102)), and in accordance with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared under the historical cost convention. Assets and liabilities are initially recognised at transaction value unless otherwise stated in the relevant accounting policy notes. The charity has taken advantage of the exemption available to smaller charities and has not prepared a cash flow statement.

b) Preparation of the Accounts on a Going Concern Basis

The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern. There were no key judgements made by the Trustees which have a significant effect on the accounts, and there are no sources of estimation uncertainty at the reporting date that pose a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next accounting period.

c) Income Recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received, and the amount can be measured reliably.

- Unrestricted Funds: These are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Restricted Funds: These are subjected to specific restrictive conditions imposed by the donor or by the nature of the appeal.

d) Expenditure and Irrevocable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under the following headings:

- Expenditure on Charitable Activities: Includes the direct costs of prevention and relief of poverty undertaken to further the purposes of the charity.
- Raising Funds: Costs associated with attracting donations and managing fundraising campaigns.
- Support Costs: Includes administrative and overhead costs that support the delivery of charitable activities but are not directly involved in the prevention and relief of poverty.
- Governance Costs: Includes expenditure related to the strategic management of the charity and compliance with constitutional and statutory requirements (e.g., Independent Examination fees).

Notes to the accounts (continued)

e) Cost Allocation and Apportionment

Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources. Specifically:

- **Support and Governance Costs:** Allocated on the basis of estimated time spent and salary costs associated with different activities.
- **Irrecoverable VAT:** Charged as a cost against the activity for which the expenditure was incurred.

f) Tangible Fixed Assets

Individual fixed assets costing £500 or more are capitalised at cost and depreciated on a straight-line basis over their estimated useful economic lives. The charity has not acquired any assets meeting this threshold in the current or prior year.

Depreciation Rate: Computer and Office equipment is depreciated at 25% per annum.

g) Debtors

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

h) Cash at Bank and In Hand

Cash at bank and in hand includes cash and short-term, highly liquid investments in deposit accounts with a maturity of three months or less.

i) 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 are normally recognised at their settlement amount after allowing for any trade discounts.

j) Taxation

The charity meets the definition of a charitable company for UK taxation purposes (Paragraph 1 Schedule 6 Finance Act 2010). Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992. No corporation tax liability arises in these accounts.

k) Fund Accounting

Funds held by the charity are:

- **Unrestricted General Funds:** These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- **Restricted Funds:** These are funds subject to specific conditions imposed by the donors or through the terms of a specific appeal.

Notes to the accounts (continued)

2. Results for the financial year

	2025	2024
	£	£
Net deficit for the year	(86,861)	(6,295)

3. Expenses paid to trustees

	2025	2024
	£	£
Travel and Accommodation	-	-
Telephone (Charity business-related)	-	-
Total	**Nil**	**Nil**

4. Income

	Humanitarian Relief	2025 Total	2024 Total
	£	£	£
Income			
Donations	323,078	323,078	351,016
Gift Aid	61,671	61,671	54,504
In Kind donated Goods	-	-	-
Total Income	**384,749**	**384,749**	**405,520**
Notes to the accounts (continued)			
Expenditure			
Raising funds	422	2,096	2,096
Charitable activities	471,188	471,188	409,720
Total Expenditure	**471,610**	**471,610**	**411,816**
Net Income by activity	**(86,861)**	**(86,861)**	**(6,295)**

5. Analysis of charitable expenditure by activity

	Humanitarian Relief	Total 2025	Total 2024
Nature of charitable expenditure	**£**	**£**	**£**
Activities undertaken directly			
Afghanistan	5,880		14,350
Bangladesh	-		5,673
Gambia	18,740		51,994
India (including Jammu Kashmir)	78,170		3,500
Lebanon	5,001		26,000
Libya	-		4,016
Myanmar	-		12,894
Nepal	-		384
Pakistan	182,271		77,433
Palestine - Gaza	102,645		88,645
Somalia	-		5,087
Sri Lanka	9,730		
Türkiye	-		51,413
Uganda	25,780		18,450
Yemen	5,000		3,040
UK	-		10,000
		433,217	372,879
Support costs of charitable activities (see Note 6)		37,971	36,841
Total charitable expenditure analysed by activity	433,217	471,188	409,720

6. Analysis of Total Support Costs by Activity

	General Support	Total 2025	Total 2024
Nature of support costs	**£**	**£**	**£**
Project Implementation Support	35,471	35,471	30,141
Governance Costs	2,500	2,500	6,700
Total support costs analysed by activity	37,971	37,971	36,841

7. Creditors: amounts falling due within one year

	2025	2024
	£	**£**
Trade creditors	3,950	1,450

Notes to the accounts (continued)

8. Analysis of assets and liabilities representing funds

At 31 December 2025	Unrestricted funds	Restricted Funds	Total Funds
	£	£	£
Tangible Fixed Assets	-	-	-
Current Assets	74,067	4,224	78,291
Current Liabilities	(3,950)	-	(3,950)
	70,117	4,224	74,341

The individual funds included above are :-

	Funds at 2024	Movements in Funds as below	Transfers Between Funds	Funds at 2025
	£	£	£	£
Humanitarian Relief	161,202	(86,861)	-	74,341
	161,202	**(86,861)**	**-**	**74,341**

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement In funds
	£	£	£	£
	384,749	471,610	-	(86,861)
	384,749	**471,610**	**-**	**(86,861)**

9. **Endowment Funds** The charity had no endowment funds in the year ended 2025 or in the year ended 2024

10. **Commitments**

	2025 £	2024 £
Operating Leases Other than Plant & Machinery		
Less than One Year	-	24,000
Between 2-5 Years	-	55,200
More than 5 Years		
Total	**-**	**79,200**

Future Commitments: None