COMMUNITY AID LIMITED

(A Company Limited by Guarantee)
No: 8269237

REGISTERED CHARITY NUMBER 1165373

TRUSTEES REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 JANUARY 2026

COMMUNITY AID LIMITED
(A Company limited by guarantee)

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COMMUNITY AID LIMITED
(A Company limited by guarantee)

Directors and Trustees :	-	Najrul Khasru (Chairman) Tasniya Haq(Treasurer) Salma Ahmed (To 7/12/2025) Hamida Ali Mohammed Alom (To 20/9/2025) Begum Aleya Khan (To 20/9/2025) Lorraine Eytle Rushanara Ahmed (To 20/9/2025) Tasdeed Haq Tanzil Islam Masuda Akhtar Halima Salamuthally (From 20/9/2025)
Company Secretary:		Rahana Hassan
Company Registration Number	-	8269237
Charity Registration Number	-	1165373
Registered Office	-	Vincent House C/O: Ponders End Community Development Trust 2e Nags Head Road Enfield EN3 7FN
Independent Examiner	-	S. Francis-Joseph FCCA Anthony Joseph & Co. Limited Chartered Certified Accountants Business & Technology Centre Bessemer Drive Stevenage Herts. SG1 2DX
Bankers	-	CAF Bank 25 Kings Hill Avenue West Malling Kent ME19 4JQ

COMMUNITY AID LIMITED

(A company limited by guarantee)

Directors' and Trustees' Report for the year ended 31 January 2026

The Trustees present their report and financial statements for the year ended 31 January 2026 The Trustees, who are also directors for the purposes of company law and who served during the year and up to the date of this report are set out on page 1. Community Aid operates as both a registered charity and a company limited by guarantee.

Structure, Governance and Management

Community Aid is a charitable company limited by guarantee, incorporated on 1 October 2012 and commenced its operations on 1 February 2018. Prior to this date the activities of the organisation were carried out by an unincorporated charity. On the commencement of the charitable company's operations, all of the assets, liabilities and activities of the unincorporated charity were transferred to this charitable company to enable the organisation to carry out its objectives.

The charitable company is governed by its Memorandum and Articles of Association. The Trustees are appointed or reappointed annually at the Annual General Meeting. Appointment and retirement of Trustees is in accordance with the Articles of Association. All Trustees give their time voluntarily and receive no benefits from the charity

The overall management of finance is the responsibility of all the Trustees, acting on the recommendation of the Chairman and Treasurer. The Trustees form the management committee meet regularly to oversee the running of the organisation.

The organisation appoints them on recommendation. Trustees with the appropriate skill sets are appointed and training is given to the incoming Trustees.

Aims and Objectives

The charity purpose as set out in the objects contained in the Articles of Association is as follows:

To promote any charitable purposes for the benefit of the community and in particular for the benefit of the general public in the London Borough of Enfield, by providing or assisting in the provision of services to reduce the need, hardship or distress of such persons.

Main Activities and Achievements

Advocacy Project - partnership funding, providing 21 hours of advocacy and support. Ended May 2025

Partnership funding with Ponders End Community Trust (Sisters In Mind Project)

Administration - funding to maintain the administration and day to day running of the office.

Keep Fit (Women only Project) - Funded by Enfield Voluntary Action (EVA) from July 2024 to October 2025.

Future Plans

The future plans of the organisation is to continue the Advocacy Project, Administration and Keep Fit sessions. The organisation will also continue its efforts to secure funding for the Employability, Youth and Food Projects. This is in furtherance of the organisation's objectives.

How activities deliver public benefit

Our main activities are described above. All our charitable activities focus on the provision of advice to the general public and are undertaken to further our charitable purpose for the public benefit.

Financial Review

The Statement of Financial Activities shows the total Incoming Resources for the year of £25,113, which includes income from grants of £21,884. Other income received in the year totaled £2,987 and interest received in the year was £117. The organisation also received donations in the year totalling £125. The Resources Expended in the year totals £28,216. This represents amounts spent in continuance of the organisation's objectives.

The net result for the year is a net outgoing of resources of £3,103.

The board continues to strive to procure funding to enable its operations to be carried out in order to meet its objectives.

Reserves

The Board has assessed the Charity's requirements for reserves in the light of the main risks to the organisation. As a result, the Board has approved a policy whereby the unrestricted fund is not committed, should be held in reserve and maintained at a level which ensures that core activity could continue during a period of unforseen difficulty. The target reserve is to be six months of expenditure and this is subject to an annual review.

Risk Management

The Trustees have worked to identify the major risks which impact upon our work and have ranked these by likelihood and impact. The risks include matters relating to retention of key management staff, ensuring that the board has the requisite number of Trustees with the appropriate skill sets and future sustainability of payments. The Trustees are confident that adequate procedures are in place to mitigate this.

Statement of Trustees Responsibilities

The Trustees (who are also the directors of Community Aid for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

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

a) select suitable accounting policies and then apply them consistently;
b) observe the methods and principles in the Charities SORP;
c) make judgements and accounting estimates that are reasonable and prudent;
d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with Companies Act 2006. 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.

The Trustees confirm that they have properly discharged their responsibilities in accordance with the above. This report has been approved in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approval

This report was approved by the board of Directors and Trustees on 12th September 2026 and signed on its behalf by:

N D. Khasru

N Khasru
Chairman

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY AID LIMITED

(A company limited by guarantee)

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Community Aid ('the charitable company') for the year ended 31 January 2026 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As trustees of the charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act')

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act) and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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 giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



S. Francis-Joseph FCCA
Anthony Joseph & Co. Limited
Chartered Certified Accountants
Business & Technology Centre
Bessemer Drive
Stevenage
Herts. SG1 2 DX

Date: 12 September 2026

COMMUNITY AID LIMITED
(A company limited by guarantee)

Statement of Financial Activities
For the year ended 31 January 2026

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
		£	£	£	£
Incoming Resources					
Donations and Legacies	2	-	125	125	-
Charitable Activities	3		21,884	21,884	31,823
Investment income	4	117		117	106
Other Income	5	2,987		2,987	1,878
Total incoming resources		3,104	22,009	25,113	33,807
Resources Expended:					
Charitable activities	6	4,987	23,229	28,216	30,156
Total resources expended		4,987	23,229	28,216	30,156
Net Incoming/(Outgoing) Resources before transfers		(1,883)	(1,220)	(3,103)	3,651
Transfers between funds	13	1,716	(1,716)	-	
Net movement in funds/Net income/ (expenditure) for the year					
Balance brought forward at 1 February 2025		35,903	14,457	50,360	46,709
Balance Carried Forward	13	35,736	11,521	47,257	50,360

The notes on pages 8 to 13 form part of these accounts

COMMUNITY AID LIMITED
(A company limited by guarantee)
Balance Sheet at 31 January 2026

	Notes	2026		2025	
		£	£	£	£
Fixed Assets					
Tangible assets	10		30		40
Current Assets					
Debtors	11	355		355	
Cash at bank and in hand		72,912		56,005	
		73,267		56,360	
Less Creditors: amounts falling due within one year	12	(26,040)		(6,040)	
			47,227		50,320
Net Assets			47,257		50,360
Funds					
Unrestricted funds	13		35,736		35,903
Restricted funds	13		11,521		14,457
Total Funds	13		47,257		50,360

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accounts were approved by the board on 12 September 2026 and signed on its behalf by:

Najrul Khasru
Chairman/Trustee

Tasniya Haq
Trustee

The notes on pages 8 to 13 form part of these accounts

COMMUNITY AID LIMITED
(A company limited by guarantee)
Notes to the accounts for the year ended 31 January 2026

1) Accounting Policies

(a) Basis of preparation

These financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)-((Charities SORP (FRS102)), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102), and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transition value unless otherwise stated in the relevant accounting policy note(s)

In preparing the financial statements the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS102, the restatement of comparative items was required. After due consideration, it was concluded that no restatement of the comparatives was required.

The financial statements have been prepared on a going concern basis. In arriving at this conclusion the trustees have taken into account any material uncertainties that may affect the charity's ability to continue as a going concern. The period covered by this assessment is at a minimum level of 12 months from the date of the approval of the accounts.

The charity has taken advantage of the exemption, not to prepare a Statement of Cash Flows as conferred by FRS102 (September 2015 version) and Bulletin 1.

(b) Incoming resources

Voluntary income including donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract 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 included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

(c) Resources expended

Resources expended are included in the Statement of Financial Activities on the accruals basis inclusive of VAT which cannot be recovered. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

(d) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows:

Fixtures, fittings and equipment - 25% on reducing balance basis.

(e) Funds structure

The charity has a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

All other funds are unrestricted funds.

(f) Debtors

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

(g) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments in deposits or similar accounts.

(h) Creditors and provisions

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

2) Donations

	Unrestricted funds £	Restricted funds £	2026 Total £	2025 Total £
Donations - Advocacy (KPVA UK)	-	125	125	-
			-	
	-	125	125	-

3) Grants received

	Unrestricted funds £	Restricted funds £	2026 Total £	2025 Total £
L.B. Enfield - Advocacy (Restricted)		16,916	16,916	25,935
EVA - Enfield Local Fund		1,476	1,476	3,444
PECDT - Advocacy		2,652	2,652	2,064
PECDT - Keep Fit			-	380
ECYPS - Advocacy		840	840	-
		-	-	-
	-	21,884	21,884	31,823

4) Investment income

	Unrestricted funds £	2026 Total £	2025 Total £
Bank interest receivable (Unrestricted)	117	117	106

5) Other incoming resources

	Unrestricted funds £	Restricted Funds £	2026 Total £	2025 Total £
Fees from classes held (Unrestricted)	2,987		2,987	1,878
	2,987	-	2,987	1,878

COMMUNITY AID LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JANUARY 2026

6) Resources Expended

Charitable Activities

	Kep Fit Project	Advocacy Project	Unrestricted Funds	Total 2026	Total 2025
	£	£	£	£	£
Direct Service provision costs-Outings,Activities etc				-	-
Volunteers Expenses				-	160
Courses for clients	1,915		1,364	3,279	3,857
Project Expenses	189	4		193	644
Direct Service provision Costs - Staff Costs		17,970		17,970	17,970
Donations					
Central Premises Costs	1,460	90		1,550	1,900
Depreciation		10		10	14
Education, Recruitment and Training		180		180	-
Advertising & Publicity				-	-
Materials and Equipment				-	-
Other direct costs	60	1,351		1,411	2,420
Governance Cost (Pg 12)			2,832	2,832	2,821
Management & Other Costs(Pg12)			791	791	370
	3,624	19,605	4,987	28,216	30,156

COMMUNITY AID LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JANUARY 2026

6) Resources Expended - Previous Year Comparatives

Charitable Activities

	Keep Fit Project	Advocacy Project	Unrestricted Funds	Total 2025	Total 2024
	£	£	£	£	£
Direct Service provision costs-Outings,Activities etc				-	-
Volunteers Expenses	160			160	655
Courses for clients	3,857			3,857	3,646
Project Expenses	612	32		644	464
Direct Service provision Costs - Staff Costs	2,317	15,653		17,970	21,090
Donations					
Central Premises Costs	1,900			1,900	2,924
Depreciation		14		14	18
Education, Recruitment and Training				-	450
Advertising & Publicity				-	-
Materials and Equipment		-		-	1,545
Other direct costs	713	1,707		2,420	403
Governance Cost (Pg 12)			2,821	2,821	2,778
Management & Other Costs(Pg12)			370	370	307
	9,559	17,406	3,191	30,156	34,280

7) Governance (Unrestricted)

	Unrestricted funds £	Restricted funds £	2026 Total £	2025 Total £
Independent Examiners fee	2,400		2,400	2,400
Accountancy charges	432		432	421
	2,832	-	2,832	2,821

8) Management & Other Costs (Unrestricted)

	Unrestricted funds £	Restricted funds £	2026 Total £	2025 Total £
Bank Charges	60	-	60	60
Meeting & AGM Costs	731		731	310
	791		791	370

9) Staff costs

	2026 Total £	2025 Total £
Wages and salaries	17,628	17,628
Social security costs	-	-
Pension costs	342	342
	17,970	17,970

No employee received emoluments of more than £60,000 (2025: Nil). No trustee received any remuneration in respect of their role as trustee. The average monthly number of employees who are the Project & Support staff was 2 (2025: 2).
The key management personnel of the charity are the Trustees.

10) Fixed Assets

	Fixtures, Fittings and Equipment £	Total £
Cost		
At 1 February 2025	304	304
Transfer of assets on incorporation	-	-
At 31 January 2026	304	304
Depreciation		
At 1 February 2025	264	264
Charge for the year	10	-
At 31 January 2026	274	264
Net Book Value 31 January 2026	30	30
Net Book Value 31 January 2025	40	40

11) Debtors

	2026 £	2026 £
Other Debtors and Prepayments	355	355
	355	355

12) Creditors: Amounts due within one year

	2026 £	2025 £
Other Creditors	66	66
Accruals and Deferred Income	25,974	5,974
	26,040	6,040

Included in Accruals and Deferred Income is an amount of £20,000 received from The National Lottery Community Fund for the Advocacy Project for the 2026/27 accounting period.

13) Restricted Funds

	Balance 01/02/2025 £	Movement of Resources Incoming £	Outgoing £	Transfers (To)/From Unrestd.Funds £	Balance 31/01/2026 £
LB Enfield-Advocacy	10,593	16,916	15,988		11,521
PECDT - Advocacy	-	2,652	2,652		-
Active Communities Network	1,716			(1,716)	-
EVA - Enfield Local Fund	2,148	1,476	3,624		-
ECYPS - Advocacy		840	840		
Donations - Advocacy (KPVA UK)		125	125		-
	14,457	22,009	23,229	(1,716)	11,521

The transfers to Unrestricted Funds have been approved by the Trustees and agreed with the respective funders.

Analysis of Assets and Liabilities between Funds

	Unrestricted Funds £	Restricted Funds £		Total £
Tangible Fixed Assets	30			30
Net Current Assets	35,706	11,521		47,227
	35,736	11,521	-	47,257

14) Details of funds

Unrestricted Funds

The Unrestricted Funds of the charity are for the provision of advice and support services to the local community in relation to their rights, responsibilities and services available to them.

Restricted Funds:

LB Enfield - This is to fund the Advocacy Project of the organisation.
Active Communities Network - This is to provide women only keep fit sessions.
ECYPS - This is to fund the Advocacy Project of the organisation.
PECDT Advocacy - This is to fund the Advocacy Project of the organisation.
EVA Enfield Local Fund - This is to provide Womens Only keep fit sessions.