Abdullah Aid

ANNUAL REPORT

Impact and accounts
for the year ended
31 December 2025

ABDULLAHAID.ORG

Charity registration number 1165916

Hope
Honour
Dignity



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A joint message from our Chief Executive and Trustees

A year of urgent need, generous giving and renewed responsibility



£6.8m disbursed

900,000 people

23 countries

19 programmes

Bismillahir Rahmanir Raheem

In the name of Allah, the Most Compassionate, the Most Merciful.
All praise and gratitude belong to Allah, Sustainer and Provider of all. As we reflect on 2025, we do so with gratitude for what was made possible, humility before the scale of need, and a deep sense of responsibility towards every person who placed their trust in Abdullah Aid.

This was another year in which families across the world faced conflict, displacement, hunger, illness and the effects of natural disaster. In Palestine, access to food, shelter and medical care remained painfully restricted. Across Syria and neighbouring countries, families weighed the hope of returning home against the reality of damaged houses and fragile livelihoods. Elsewhere, poverty continued to turn ordinary setbacks into life-changing crises.

Because of our donors, partners, volunteers and staff, we stood alongside communities in 23 countries. During the year, we disbursed more than £6.8 million across 19 programmes and reached 900,000 people directly. Together, we provided food and nutrition, medical care, clean water, education, sponsorship, shelter, winter support, livelihoods, prosthetic limbs, Qurbani and masjid construction.

These figures matter, but they are not the full story. Behind every number is a person: a mother able to feed her children, a family returning to a repaired home, a child continuing their education, or a person learning to walk again with a prosthetic limb. The du'as we receive from those we serve remind us that humanitarian work is not only about logistics. It is about restoring hope, honour and dignity.

We are equally mindful of our duty to those who give. Every donation is an amanah. We must use it for its intended purpose, protect the people we serve, learn when things do not go as planned and remain open about how decisions are made. During 2025, we continued to strengthen governance, safeguarding, risk management and Shariah oversight. We also developed Waqf Abdullah Aid as part of a longer-term plan to build financial resilience and support the sustainability of our work.

This report is therefore both a celebration and an account. It celebrates what your generosity achieved. It also explains how we work, how we protect trust and where we must continue to improve.

May Allah accept every act of giving, reward all those who served, bring relief to every family in hardship and make this work a source of ongoing benefit.

Ameen.

Message from our Global Ambassador

As Salaamu 'Alaykum wa Rahmatullahi wa Barakaatuh

Alhamdulillah, another year has passed, reminding us of the incredible impact that can be achieved when people come together with sincerity and compassion.
Through your generosity, Abdullah Aid has continued to give hope, relief and dignity to communities facing hardship, making a meaningful difference in the lives of those most in need.

As Global Ambassador, I have had the privilege of visiting projects, monitoring the work and witnessing first-hand how your donations are changing lives. I would like to sincerely thank every donor for placing their trust in Abdullah Aid and supporting those who need it most.
As Abdullah Aid continues to grow, so too does its commitment to excellence. This year saw the introduction of the Abdullah Aid Shariah Panel, which I am honoured to serve on alongside respected scholars. The panel provides guidance and oversight to help ensure the organisation continues to operate in accordance with the principles of the Shariah while strengthening its governance and accountability.

As we continue this journey of serving the Ummah, I pray that Allah Almighty continues to bless Abdullah Aid, accepts every donation and sincere efforts of the donors, and allows this organisation to remain a source of hope and mercy for those in need.

Finally, I ask you to remember Abdullah Aid, its staff, volunteers, partners and the communities we serve in your du'as. We ask Allah Almighty to continue uniting us in serving humanity and enable us to bring hope, dignity and lasting change to those in need around the world.

May Allah Almighty bless you. Ameen!

Jazakumullahu Khairan,

Mufti Menk
Global Ambassador



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Message from the Shariah Panel

As Salaamu 'Alaykum wa Rahmatullahi wa Barakaatuh

The Shariah Panel plays an important role in providing Islamic guidance, policy and Shariah compliance oversight to Abdullah Aid, helping to ensure that its charitable operations, policies and activities are conducted in accordance with the principles of Shariah.

During the reporting year, we met to review relevant policies, receive updates on Abdullah Aid's work and provide guidance on matters relating to its charitable activities. Through these discussions, the Panel supports Abdullah Aid in maintaining its commitment to conducting its work in accordance with Islamic principles and the values of sincerity, integrity, accountability and responsibility.

We recognise that charitable work carries a significant responsibility in Islam, particularly in relation to the trust placed in an organisation by its donors and the responsibility to ensure that charitable funds are handled appropriately and used for their intended purposes. We therefore appreciate Abdullah Aid's continued commitment to seeking Shariah guidance and upholding the trust of its donors, beneficiaries and supporters.

We commend the Abdullah Aid team for its continued efforts to support those in need and for its dedication to making a positive difference through its charitable work. We pray that Allah accepts these efforts, places barakah in the work of Abdullah Aid and enables the organisation to continue serving its beneficiaries with excellence and compassion.

We also pray that Allah rewards all those who donate to, support and contribute towards Abdullah Aid's work, and grants the organisation continued success in fulfilling its charitable mission.

Ml Muhammed Saleem Nawab
Mufti Menk
Ml Zakaria Maljee
Ml Tahir Talati

The story behind Abdullah Aid

A short life that inspired a lasting legacy

Abdullah Aid was founded by Shakil Malji in memory of his son, Abdullah, who was born on 27 October 2014. At only a few months old, Abdullah was diagnosed with spinal muscular atrophy Type 1, a severe and life-limiting condition. His short life was marked by repeated hospital care, physical struggle and extraordinary patience.

Abdullah returned to his Creator on 5 December 2015. For his family, the grief was immense. Yet within that grief came a question that would shape everything that followed: how could this precious life become a source of benefit to others?

Shakil found renewed purpose in faith, gratitude and service. Abdullah Aid grew from that purpose. What began as an act of remembrance became a humanitarian organisation serving communities across the world - responding to emergencies, supporting families living in poverty and investing in projects designed to create lasting change.

Abdullah's life was brief, but his legacy continues wherever hunger is eased, water flows, a child learns or a family finds hope again.

The charity's name is therefore more than a tribute. It is a daily reminder that every life has value, that compassion can grow from loss and that sincere service can leave a legacy far beyond our own lifetime.

To learn more about SMA, follow the link below to understand the condition.

https://www.gosh.nhs.uk/conditions-and-treatments/conditions-we-treat/spinal-muscular-atrophy-sma/

Abdullah's birth in October 2014

Diagnosis & Care

Abdullah's passing in December 2015

Founding & growth of Abdullah Aid

5

£6.8m+
DISBURSED ACROSS PROGRAMMES

Abdullah Aid

2025
AT A GLANCE

The scale of the work
and the lives behind it

30+
MASJID PROJECTS

900,000
DIRECT BENEFICIARIES

23
COUNTRIES SERVED

19
PROGRAMMES DELIVERED

35
PROSTHETIC LIMBS FITTED

30,000+
WATER BENEFICIARIES

37,000+
QURBANI BENEFICIARIES

3,500+
SPONSORSHIPS

80,000+
MEDICAL BENEFICIARIES

2,500+
SHELTER BENEFICIARIES

538
HOMES PROVIDED OR BUILT

Our largest area of reach was food and nutrition, reflecting the severity of hunger and food insecurity across conflict-affected and low-income communities. Medical aid, shelter, water and long-term sponsorship remained central to our work, while the prosthetic limbs and Rebuild Shaam programmes demonstrated how focused interventions can restore independence and help families rebuild their lives.

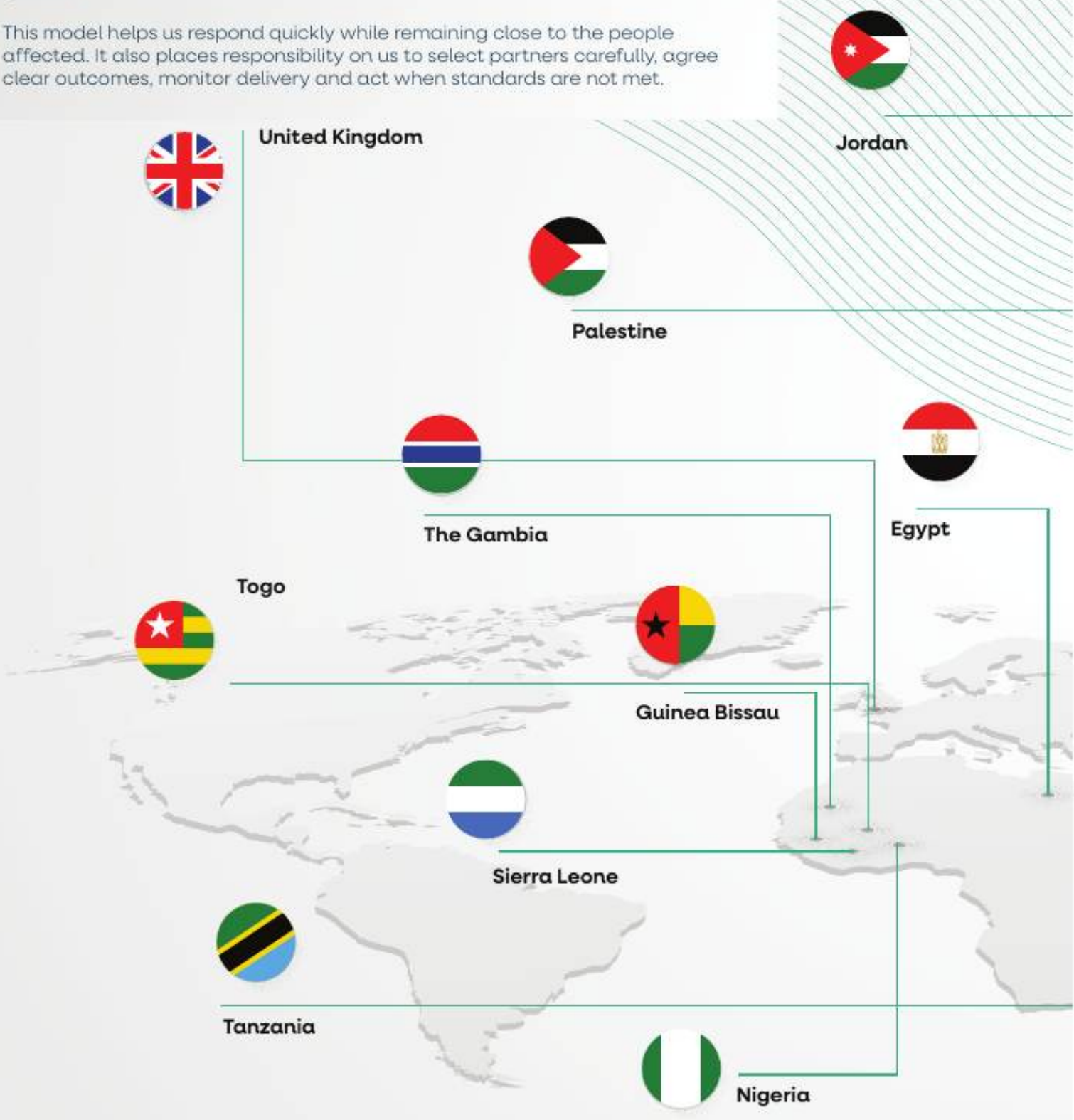
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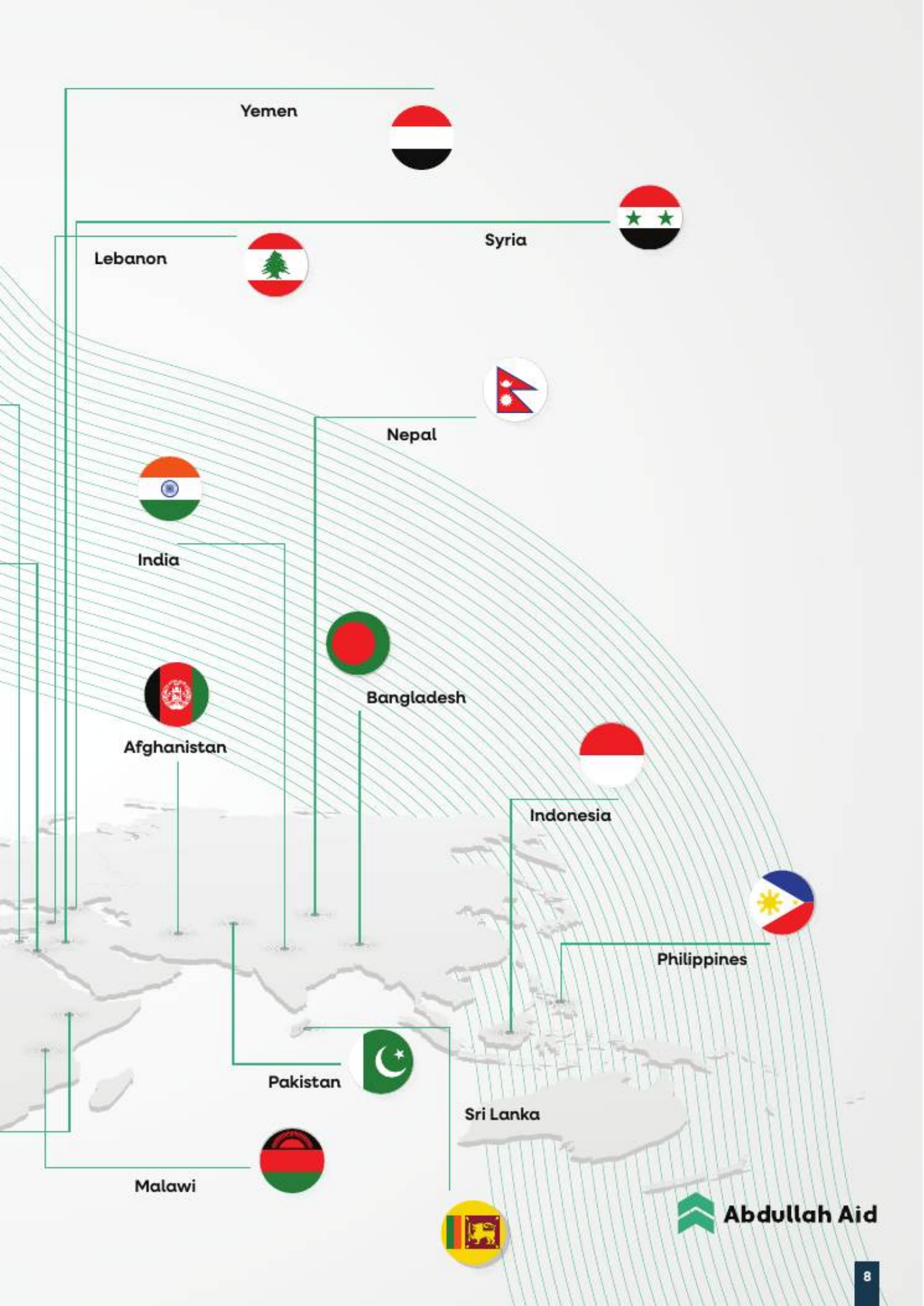
Where we worked

Local partnerships, global solidarity

Our work is delivered through teams and partners who understand the language, culture, risks and practical realities of the communities they serve. The UK office oversees project planning, due diligence, funding, monitoring and final approval. Local knowledge then shapes how assistance is delivered on the ground.

This model helps us respond quickly while remaining close to the people affected. It also places responsibility on us to select partners carefully, agree clear outcomes, monitor delivery and act when standards are not met.





Abdullah Aid

7 Our development method



From urgent relief to community resilience

Our work begins with compassion, but it does not end with the delivery of aid. Emergencies demand a rapid response; families need food, clean water, medical care and shelter immediately. Yet if support stops there, the conditions that made people vulnerable can remain unchanged.

Our development method connects life-saving relief with the longer work of recovery and resilience. Not every project will pass through every stage, and conflict can force communities backwards. The method gives us a clear direction: respond to urgent need while looking for the next practical step towards stability, independence and local ownership.

Stage	Purpose	How we respond
1. Immediate relief	Protect life and dignity	Food, water, emergency shelter, medical supplies, hygiene items and essential cash support.
2. Stabilisation	Help families regain security	Health services, rehabilitation, education continuity, temporary housing and protection support.
3. Development	Build capability and opportunity	Livelihoods, vocational training, education, durable infrastructure and income-generating support.
4. Sustainability	Strengthen local ownership	Community leadership, maintenance plans, responsible partnerships, resilient systems and long-term finance.



Faith as our foundation

Our approach is rooted in Amanah (trust), Ihsan (excellence), Rahmah (mercy) and Adl (justice). These are not decorative words. They shape how we handle donations, how we treat people, how we choose partners and how we judge whether a project has been worthwhile.

Learning & accountability

We turn good intentions into accountable action through clear budgets, agreed outputs, evidence of delivery, financial records, monitoring and learning. Where circumstances change, we adapt. Where performance falls short, we address it openly and protect charitable funds.





Dignity and protection

People affected by poverty or crisis are not passive recipients. They have knowledge, agency and rights. We aim to listen, avoid harm, protect personal information, obtain meaningful consent for stories and images and provide support without humiliation or discrimination.

Locally informed delivery

We work with local teams and partners because effective assistance depends on context. Community participation helps projects respond to real priorities, improves access and creates a stronger basis for long-term ownership.



Contribution to the Sustainable Development Goals

Programme	SDG	Contribution
Food and nutrition		Reduce hunger and improve access to essential nutrition.
Medical support		Improve access to treatment, medicines and primary healthcare.
Education and sponsorship		Help children and students continue learning.
Water and sanitation		Expand access to safe water and dignified sanitation.
Livelihoods		Support skills, work and income generation.
Shelter & community infrastructure		Improve safety, stability and community resilience.
Partnerships		Work through responsible local and international collaboration.

How we work

A locally informed operating model with clear UK oversight



From your donation to delivery

Every donation passes through one connected system of care and accountability. From our East London head office, we lead strategy, approve projects, control funds and remain accountable to donors and regulators. Our international offices, trusted local organisations and field teams bring the language, access and relationships that turn those decisions into effective support on the ground. The model combines central accountability with local knowledge. Our UK team works closely with colleagues and partners who understand the context, while every project remains within clear charitable, financial, safeguarding and Shariah requirements. This balance keeps decisions close to communities and our controls strong enough to protect people and funds.

Part of the model	Principal responsibility
Board of Trustees	Sets strategy and risk appetite; approves budgets and major commitments; oversees the Chief Executive, safeguarding, finance, compliance and public benefit.
Chief Executive & senior team	Turn strategy into plans, lead staff & volunteers, allocate resources within delegated authority & report performance, risk & concerns to trustees.
UK programme, finance & compliance functions	Assess proposals, complete due diligence, agree budgets & outcomes, release & account for funds, review evidence & support corrective action.
International offices & delivery partners	Bring local knowledge, permissions, relationships & delivery capacity; procure & distribute assistance; keep records; monitor safety & report progress.
Communities & participants	Help identify priorities, shape appropriate delivery, provide feedback, raise concerns and contribute to the maintenance and ownership of longer-term projects.
Shariah Advisory Panel	Provides religious guidance on Zakat, Waqf and other matters. Its role is advisory; legal responsibility remains with the trustees.



From donation to impact: the project lifecycle

Every project leaves an evidence trail from the original need to the final report. We adjust the level of scrutiny to the value, location, delivery partner and risk, while keeping the core stages consistent.

Stage	What we do
1. Need and context	We identify who needs support, why the need exists, what others are doing and where Abdullah Aid adds value.
2. Eligibility and donor intent	We confirm charitable purpose, funding restrictions, Zakat or Sadaqah requirements and safeguarding or sanctions implications.
3. Partner due diligence	We review legal status, governance, banking, financial capacity, safeguarding, conflicts, references, local permissions and reporting capability.
4. Design and approval	We agree outcomes, activities, budget, procurement, responsibilities, risks, evidence, timetable and approval authority.
5. Agreement and funding	We document the award, restrictions, reporting conditions, payment schedule, monitoring rights and action where delivery falls short.
6. Delivery and monitoring	We track expenditure, quantities, participant reach, quality, safeguarding, access constraints and changes to the approved plan.
7. Verification and closure	We review financial records and delivery evidence, resolve variances, confirm unused balances and formally close or extend the project.
8. Learning and reporting	We share results with donors and communities, record lessons and use them to improve future projects and partner relationships.

Working with partners

Much of our work reaches communities through grants and local delivery partners. That makes strong partner relationships central to the way we operate. Each funding agreement sets out the purpose, budget, milestones, evidence, safeguarding standards, monitoring access and action we take if the agreement is not met.

Our due diligence continues throughout the relationship. Circumstances change quickly in fragile environments, so we review partners in proportion to risk and increase oversight where funding is high, access is restricted, capacity is developing or concerns arise.

Monitoring, evidence and learning

Our UK office oversees projects from planning to final approval. We maintain a clear project record, review financial and delivery evidence and involve trustees in oversight. The evidence helps us answer three questions: did the assistance reach people as agreed, was it delivered safely and with dignity, and did it make a meaningful difference?

We monitor through progress and financial reports, regular contact with field teams, participant feedback, photographs, distribution records, site visits, external reviews and risk-based checks. Images help tell the story, while financial records, participant data and quality checks give us the fuller picture. We also record difficulties honestly and use them to improve.

Local knowledge improves relevance

Clear oversight protects the Amanah

We need both


ABDULLAH AID
EMERGENCY
RELIEF
Abdullah Aid
EGYPT - GAZA

Palestine

Standing with a people under siege

Palestine remained at the heart of our work in 2025. The humanitarian crisis in Gaza continued with devastating consequences: families displaced repeatedly, homes destroyed, children going hungry and access to basic medical care severely restricted.

Inside Gaza, teams worked in conditions of extreme danger and uncertainty to deliver food parcels, hot meals, clean water, emergency shelter, hygiene packs and baby supplies. Access changed rapidly, routes were restricted and basic goods were often difficult to source. Despite these constraints, assistance continued to reach families facing immediate need.

Our response also extended beyond Gaza. In the West Bank, we supported families facing displacement, economic pressure and restricted access to essential services. In Egypt, we reached Palestinians who had crossed the border seeking safety, including families requiring medical care, education support and help to rebuild some stability in exile.

Emergency aid cannot remove the causes of this crisis, but it can protect life, preserve dignity and remind people that they have not been forgotten. Our commitment is to continue responding while strengthening the systems, partnerships and evidence needed for longer-term recovery.





WHY THIS MATTERS

A crisis of displacement, hunger and restricted access

During 2025, repeated displacement orders forced families into smaller and increasingly overcrowded areas. Humanitarian agencies reported severe restrictions on food, water, shelter and healthcare, with famine confirmed in Gaza Governorate in August 2025.

Context source: OCHA oPt and the Integrated Food Security Phase Classification, 2025

We will continue to stand with the people of Palestine - in Gaza, the West Bank, Egypt and wherever families seek safety - for as long as the need remains.

10 Prosthetic limbs

Restoring movement, independence and dignity



Among the most distinctive programmes delivered in 2025 was the Prosthetic Limbs Programme for Palestinians displaced to Egypt. Its scale was modest compared with mass food distributions, but the change created for each person was profound.

Many recipients had lost limbs through airstrikes, collapsing buildings or injuries sustained while escaping violence. A prosthetic limb is not simply a medical device. For a parent, it can mean caring for children with greater independence. For a breadwinner, it can reopen the possibility of work. For a young person, it can restore confidence and a sense of future.

During the year, 35 recipients were assessed, measured and fitted with prosthetic limbs. Support included rehabilitation and follow-up because fitting the limb is only the beginning. Comfort, mobility, confidence and long-term use all depend on continued care.

A LIFE BEHIND THE NUMBERS

Halimah: learning to live after unimaginable loss
Halimah lost her child and her right arm when her home was bombed. She travelled to Egypt with her family seeking safety, carrying the weight of grief and adapting to a temporary solution for her injury. Through Abdullah Aid's programme, she was measured, fitted with a prosthetic arm and supported through rehabilitation. Today she can carry out daily tasks with greater independence and care for her family with renewed confidence.
The ordinary things most of us never notice can become the clearest signs that dignity is being restored.

PROSTHETIC LIMBS



Rebuild Shaam

Helping families return, repair and begin again

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For nearly 14 years, millions of Syrians lived through war, displacement and separation from home. Many children grew up in neighbouring countries knowing Syria mainly through their parents' memories. As political conditions shifted, some families began to consider returning.



Return, however, is not the end of displacement. Families may arrive to damaged homes, limited services, few employment opportunities and communities still carrying the effects of conflict. Hope is essential, but hope alone cannot repair a roof or feed a family through the first weeks back.

Through Rebuild Shaam, we support families making this difficult transition. We arrange safe transport from Lebanon, help move essential belongings, repair homes so they are habitable and provide immediate support while families re-establish themselves. We also reach vulnerable families who have remained inside Syria.



Reconstruction is a long-term commitment. The depth of damage, trauma and economic fragility means progress will not be quick or simple. We will continue walking alongside Syrian families through the journey from return to recovery.

WHY THIS MATTERS

Return does not automatically mean recovery

UNHCR reported a sharp rise in returns to and within Syria during 2025, while warning that many people were returning to places where security remained fragile and essential services were limited. Sustainable return depends on shelter, livelihoods, healthcare, education and protection.

Context source: UNHCR Mid-Year Trends 2025



A LIFE BEHIND THE NUMBERS

Mahmood: home after 14 years

Mahmood was 8 when his family fled Syria. For the next 14 years, his home was a tent in Lebanon and his country was a place described through family stories. Through Rebuild Shaam, the family was supported to return in a secure convoy with their belongings. Basic repairs helped make their home safe enough to live in. Mahmood is now 22. For the first time since childhood, he is living in his homeland.

Rebuilding Syria will take years. The first step is helping a family cross the threshold of home.

Our Thematic Programmes

12

Meeting urgent needs while building the foundations of a stronger future

Food and nutrition

WHY THIS MATTERS

266 million people experienced acute food insecurity in 2025

Conflict remained the leading driver of severe hunger, compounded by economic shocks, displacement and climate-related hazards. Ten countries, including Afghanistan, Bangladesh, Nigeria, Pakistan, Syria and Yemen, accounted for two-thirds of people facing high levels of acute hunger.

Context source: Global Report on Food Crises 2026, reporting on 2025



How we understand the difference

We look beyond the number of parcels or meals delivered. Our monitoring considers household size, duration of support, nutritional content, timeliness, access for older and disabled people, participant feedback and whether a family needs further assistance or a route into recovery.



Food and nutrition was our largest programme by number of people reached in 2025. Across more than 20 countries, we distributed food parcels, supported hot meal programmes and kept bakeries providing fresh bread in Syria and Yemen. During Ramadan, distributions helped families observe the blessed month with greater dignity. During Eid al-Adha, Qurbani meat reached more than 37,000 people. Palestine received the largest share of food assistance, reflecting the catastrophic levels of food insecurity in Gaza.

How the programme works

We design food parcels around familiar local staples and the period a household needs support. Where families have been displaced, cooking fuel is scarce or markets have broken down, we provide hot meals or keep bakeries operating. We buy locally where supply, price, quality and conflict-sensitivity allow, shortening delivery routes and supporting local traders.

Medical support

We funded clinics, medicines, surgical procedures and primary healthcare for more than 80,000 people across Syria, Jordan, Palestine, Yemen and Pakistan. In Azaz, Syria, our established health centre continued to provide emergency treatment, chronic disease management, maternal and child healthcare and general outpatient care free of charge.

We also mobilised emergency health funding during acute crises, alongside hygiene packs, baby supplies, food and shelter. This joined-up response recognised that illness, hunger, displacement and unsafe living conditions rarely occur in isolation.

WHY THIS MATTERS

Health is at the centre of every emergency

The World Health Organization estimated that 305 million people needed humanitarian assistance in 2025 as conflict, epidemics, displacement and climate shocks placed health systems under intense pressure.

Context source: WHO Health Emergency Appeal 2025



From treatment to continuity of care

A consultation can save a life, but lasting health outcomes also depend on medicines, referral pathways, infection prevention, safe patient records and follow-up. Across the clinics and procedures we fund, we track individual patients separately from consultations, the type of care provided, referrals and treatment completion. We also monitor access for women, children, older people and disabled people.

Sponsorship & education

WHY THIS MATTERS

234 million crisis-affected children need urgent education support

Education Cannot Wait estimated that 85 million crisis-affected children were completely out of school in 2025. Girls, refugees, internally displaced children and children with disabilities were among those most likely to be excluded.

Context source: Education Cannot Wait, Global Estimates 2025 Update

Sponsorship is one of the most enduring forms of support we provide. It offers continuity: a child can remain in education, a widow can meet essential household costs, a student can continue Islamic learning and an imam can keep serving a community.

During 2025, the sponsorship portfolio included support for orphans, students in education, Hifz students, imams and widows. More than 3,500 sponsorships were supported across the programme. Education is not simply a pathway out of poverty; it is the foundation for what becomes possible afterwards.

ABDULLAH AID EMERGENCY RELIEF

80,000+
MEDICAL BENEFICIARIES

Safeguarding continuity

Our sponsorship programme protects the dignity and privacy of every person supported. We confirm eligibility, use safe payment arrangements, review each sponsorship annually and protect sponsored children and adults from inappropriate donor contact. When care, school attendance or household circumstances change, our teams respond. We judge success through continuity, wellbeing and progression, not simply the number of active sponsorships.

Water & sanitation

WHY THIS MATTERS

One in four people still lack safely managed drinking water

The 2025 WHO/UNICEF update found that 2.1 billion people lacked safely managed drinking water and 3.4 billion lacked safely managed sanitation. In fragile contexts, safe-water coverage was 38 percentage points lower than elsewhere.

Context source: WHO/UNICEF Joint Monitoring Programme, 2025 update

Clean water changes the rhythm of daily life. It reduces illness, gives children more time for school and frees women and families from long journeys to collect water. In 2025, our water programme reached more than 30,000 people.

Projects included 153 wells, 450 hand pumps, 21 boreholes and three ablution facilities across Bangladesh, India, Nepal, Sri Lanka, Guinea-Bissau, Sierra Leone, Tanzania, The Gambia, Togo and Yemen. Each asset carries a long-term responsibility: sound construction, safe water, community ownership and maintenance after installation.



Infrastructure that lasts

A completed water point is the beginning of the service, not the end of the project. We select sites by considering groundwater, walking distance, land permission and who may otherwise be excluded. Before handover, we test water quality, agree who will maintain and repair the facility, record its expected lifespan and give users a route to report problems.



30,000+
people reached



Masjids and community infrastructure

Whoever builds a mosque for Allah, Allah will build for him a house in Paradise.

Hadith reported in Sahih al-Bukhari and Sahih Muslim

A masjid is more than a building. In many communities it becomes a place of prayer, learning, counsel and connection. Children learn Qur'an, families meet and the community gains a shared space that can serve generations.

In 2025, we supported more than 30 masjid construction and refurbishment projects, alongside Tahfeez centres and other permanent community infrastructure across The Gambia, Indonesia, Jordan, Nepal, Sierra Leone and other locations. Orphanage construction in Pakistan and Tanzania extended this commitment to spaces designed for long-term care and education.

In one community, a man told the team that the new masjid had prompted him to leave alcohol and return to prayer. In another village, a man asked to take his Shahadah at the inauguration. Buildings matter because of what people are able to do within them.

More than bricks and mortar

For every masjid or community centre, we consider land tenure, design, local permissions, accessibility, arrangements for women and children, local leadership and long-term maintenance. We also track each project clearly as completed, refurbished, funded or still under construction, so donors can see what their support achieved during the year.



Shelter and winter support

WHY THIS MATTERS

117.8 million people were forcibly displaced at the end of 2025

Most people forced to flee remained displaced within their own countries. Conflict, destroyed housing and limited services meant that returning home did not always bring safety or stability.

Context source: UNHCR Global Trends 2025



WHY THIS MATTERS

Livelihoods turn recovery into greater self-reliance
Employment and decent work can help displaced people, returnees and host communities reduce vulnerability, restore confidence and move beyond prolonged dependence on humanitarian assistance.

Context source: International Labour Organization and UNHCR guidance on livelihoods and self-reliance

A safe place to sleep is the beginning of recovery. In 2025, shelter support included emergency tents following flooding in Pakistan and for families in Palestine, alongside permanent homes in Togo, Indonesia, The Gambia and Pakistan.

The programme provided or constructed 538 homes and reached more than 2,500 people. Winter support supplied blankets, thermal clothing and heating items to vulnerable families in Afghanistan, Pakistan and Yemen, including children, older people and those living with chronic illness.

Different shelter for different stages

Emergency tents protect people immediately, while repairs and permanent homes support recovery over a longer period. We match the shelter response to each family's circumstances, considering land rights, structural safety, protection, accessibility, water and sanitation, family size and local weather.

Empowerment & livelihoods

Real transformation becomes possible when people can sustain themselves. In 2025, we provided vocational training, small business grants and income-generating tools. Support ranged from sewing machines and market stalls to farming equipment and larger start-up packages.

We do more than hand over an item. We help people build a viable source of income, strengthen household security and reduce dependence on repeated emergency assistance. We combine careful selection with relevant skills, appropriate equipment and follow-up after the initial grant.

From an asset to an outcome

A sewing machine, livestock package or market stall is only the starting point. We follow progress to understand whether the recipient uses it safely, finds customers, covers costs and improves household income. Our evidence brings together selection, training, market assessment, follow-up, business survival and changes in income or household coping strategies.

Seasonal and celebratory programmes

Our faith calls us to give in moments of crisis and in moments of celebration. Zakat ul-Fitr, Eid gifts, Ramadan meals and Qurbani allow families facing hardship to take part in the spiritual and communal life of the year with dignity.

In 2025, Qurbani distributions reached more than 37,000 people. Eid gifts and Zakat ul-Fitr provided immediate support at a time when exclusion can be felt most sharply. For a child who has known very little celebration, an Eid gift carries a simple message: you have not been forgotten.

Faith, timing and dignity

Seasonal programmes are time-critical and carry specific religious requirements. We begin planning early, confirming eligibility, local prices, procurement, animal welfare and slaughter standards, distribution timing and safe access. We then reconcile donations received with the units procured, locations served and people reached.



A Journey of a Lifetime

More than 20 students and teachers from India, including participants with visual, hearing and other disabilities, travelled to Makkah and Madinah on a once-in-a-lifetime journey. Accompanied by Abdullah Aid's Global Ambassador, the group visited Islam's most sacred places and fulfilled a spiritual aspiration many had never imagined possible.

The journey was about more than travel. It challenged assumptions about disability and possibility. Through determination, faith and practical support, students were able to pursue a profound personal goal and create memories that will remain with them and their families for life.



Accountability and Safeguarding

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Upholding trust. Protecting dignity.

A sacred trust

At Abdullah Aid, every pound entrusted to us and every person we serve is an amanah. Accountability is financial, operational, moral and spiritual. It is reflected in whether communities can influence assistance, whether donor restrictions are honoured, whether evidence is reliable and whether concerns lead to timely action.

Indeed, Allah commands you to render trusts to whom they are due.

Qur'an 4:58



Safeguarding across the programme cycle

Many people we reach face heightened risks because of age, disability, displacement, poverty or conflict. Safeguarding therefore begins before a project is approved and continues through recruitment, partner selection, delivery, communications, case management and closure.

Safeguarding commitment	What we do
Prevent	We use clear codes of conduct, proportionate vetting, safer recruitment, partner clauses, risk assessment and training on safeguarding and protection from sexual exploitation and abuse.
Make reporting safe	We provide accessible, confidential channels for children and adults, share information in relevant languages and protect people from retaliation.
Respond	We act quickly to protect people, manage cases confidentially, document escalation and refer to specialist or statutory services where appropriate.
Learn	We review patterns, agree corrective action, follow up with partners and report in a way that protects the identity and dignity of those involved.

Consent to receive aid is not consent to be photographed or to have a personal story published. We use informed, freely given and documented consent, avoid intrusive detail and give particular protection to children, survivors, medical patients and people whose location or identity could place them at risk.

Accountability to communities

People affected by crisis are not passive recipients. Good programmes explain who is eligible and what support is available, consult women and marginalised groups, provide a safe route to question decisions, and respond when assistance is late, unsuitable or unfair.

We involve communities in needs assessment, design and review, paying particular attention to people who may be excluded.

We explain eligibility, distribution arrangements, the behaviour people can expect from our teams and how personal data is used.

We provide feedback and complaints routes that do not depend on a smartphone, literacy or access through a programme gatekeeper.

We record response times, referrals and the escalation of recurring or serious concerns.

We close the feedback loop by telling communities what changed, or explaining why we could not meet a request.





Programme quality, evidence and transparency

Our programme reports bring together financial evidence, delivery records, quality checks and participant feedback. Photographs help verify activity, but we do not rely on images alone to demonstrate value, safety or change. We report both what we delivered and the difference it made, while being open about access constraints, delays and lessons.

Transparency also means clear donor communications, honest fundraising, responsible use of personal data and routes for donors, partners, staff and communities to raise concerns. Complaints, incidents and near misses are not only compliance matters; properly reviewed, they are sources of organisational learning.

Governance and Leadership

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Clear accountability from the Board to the point of delivery

Good governance is how we protect the trust behind every donation. It keeps our purpose clear, our decisions accountable and our teams focused on delivering safe and effective support to the people who need it.

Legal structure and public benefit

Abdullah Aid is a charitable incorporated organisation with a foundation constitution. Registered as a charity in England and Wales on 8 March 2016, registration number 1165916 its CIO number is CE006846. The trustees are the charity's members and are collectively responsible for directing its affairs.

Our trustees consider public benefit in every plan and funding decision. We put this into practice through grants and programmes that relieve poverty and hardship, protect health, advance education and support communities affected by conflict and disaster.



The Board of Trustees

Our Board sets strategy, safeguards the charity's purpose and values, approves plans and budgets, oversees risk and finance, and holds the Chief Executive to account. The trustees listed below bring collective responsibility for ensuring that Abdullah Aid remains effective, well governed and faithful to the trust



Rizwan Patel
Chair of Trustees



Umar Patel
Trustee



Masihullah Patel
Trustee



Dr Firoz Patel
Trustee

How authority and oversight work

Part of the system	Principal accountability
Board	Purpose, strategy, annual plan and budget; material commitments; reserves and investments; principal risks; safeguarding oversight; Chief Executive performance; statutory reporting.
Chair	Effective Board meetings, constructive challenge, clear decisions, trustee development and the relationship between the Board and Chief Executive.
Chief Executive & senior team	Delivery of the strategy; organisational leadership; staff and resources; operational decisions within delegated authority; performance, risk and incident reporting to trustees.
Programme, finance & compliance functions	Project appraisal, due diligence, agreements, payment controls, monitoring, data, safeguarding, financial reporting and escalation.
Delivery offices and partners	Context analysis, lawful and safe delivery, community engagement, records, reporting and immediate escalation of material changes or concerns.
Shariah Advisory Panel	Independent religious advice on the application of Islamic principles; legal responsibility remains with the trustees.

Trustee appointment, induction and effectiveness

We appoint trustees with the skills, independence and lived experience Abdullah Aid needs. Our induction covers the constitution, trustee duties, conflicts, finance, safeguarding, serious incident reporting, programme quality, sanctions and the charity's Islamic ethos. Ongoing learning and periodic review help the Board remain effective as the organisation and its operating risks change.

The Board reviews its mix of skills and experience across humanitarian delivery, finance, safeguarding, digital and data, legal and regulatory matters, fundraising and investment. This helps us strengthen trustee learning, plan succession and identify where new expertise will add value.

Conflicts & delegation

Trustees and senior staff declare interests when they join, update them when circumstances change and withdraw from discussion and decisions where a conflict exists. For decisions involving a connected person, we confirm the authority to proceed, record why the arrangement is in the charity's best interests and ensure that only unconflicted decision-makers take part.

Our written scheme of delegation separates matters reserved to trustees from decisions entrusted to the Chief Executive and staff. It sets clear authority for financial commitments, contracts, recruitment, grant awards, emergency decisions and incident escalation, including when teams are working under pressure.



Risk Management & Assurance

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Identifying uncertainty early and acting with discipline

How we manage risk

Our trustees own the charity's principal risks. The Chief Executive and senior team maintain operational oversight, while staff and partners identify changes, operate controls and escalate concerns. This gives risk management a practical place in decisions about access, partners, programme design, cash, people and pace throughout the year.

Our risk register records the cause and potential consequence of each risk, its likelihood and impact, the controls already in place, further action, ownership and remaining exposure. Material incidents, control failures and changes in the external environment prompt an immediate review rather than waiting for the next scheduled meeting.



Our principal risks and responses

Principal risk	Why it matters	How we manage it
Humanitarian access, security and duty of care	Conflict, border restrictions, disaster and hostility endanger people and interrupt delivery.	We assess context and security, build local acceptance, use travel and incident protocols, adapt delivery plans and pause activity when safety requires it.
Safeguarding and sexual exploitation or abuse	Unsafe conduct or programme design can expose a child or adult to harm.	We use safer recruitment, partner standards, training, accessible reporting and confidential case management, with clear referral and escalation routes.
Partner and grant delivery	Weak capacity, departure from an agreement or unreliable evidence can prevent aid reaching people as intended.	We apply risk-based due diligence, written agreements, staged payments, monitoring and financial checks, followed by remediation, suspension or recovery where needed.
Fraud, diversion, sanctions and terrorist financing	Theft, diversion or an unlawful transfer would harm communities and breach donor trust.	We segregate duties, verify banking and identity, screen sanctions, control procurement, code restricted funds, review variances and investigate concerns.
Financial sustainability and the 100% donation policy	Changes in income, Gift Aid, Waqf returns or reserves affect our ability to meet commitments and support costs.	We use budgets and forecasts, monitor cash flow and reserves, separate restricted and unrestricted funds, allocate costs clearly and reconcile public reporting to the accounts.
Fundraising, communications and reputation	Inaccurate claims, poor consent or unacceptable fundraising conduct can quickly damage trust.	We approve campaigns, test evidence, use ethical imagery and consent, oversee fundraisers, respond to complaints and correct mistakes openly.
Data protection, cyber security and systems	A loss, exposure or interruption of personal, donor, beneficiary or financial information can cause serious harm.	We control access, use secure systems and backups, minimise and retain data carefully, review suppliers and maintain breach and recovery procedures.
People, culture and leadership continuity	Skills gaps, workload, misconduct or dependence on key individuals can weaken control and delivery.	We set clear roles and objectives, invest in recruitment and development, plan succession and handover, support wellbeing and maintain a speak-up culture.
Governance and regulatory compliance	Weak decisions, unmanaged conflicts or late reporting can lead to harm, regulatory action and loss of confidence.	We use trustee induction, reserved matters and delegation, a conflicts register, clear minutes, a compliance calendar, professional advice and Board review.
Waqf and investment	Capital loss, illiquidity, weak separation or Shariah non-compliance would undermine the endowment.	We follow Board-approved investment & spending policies, take professional advice, separate funds & review custody, valuation, performance, liquidity and Shariah compliance.

Layers of assurance

Layer	How assurance is obtained
Management controls	Named owners operate day-to-day controls, supervise delivery, review reports and escalate exceptions.
Oversight and specialist review	Finance, safeguarding, compliance and programme staff challenge evidence, test selected controls and follow up corrective action.
Independent and trustee assurance	External audit or examination, professional advice, commissioned reviews and direct Board scrutiny provide independent challenge.

Our assurance is proportionate and evidence-based. Policies set the standard; our reviews test whether those standards are understood, followed and effective. Trustees receive concise reporting on exceptions, overdue actions, control testing, complaints, safeguarding, fraud, data breaches, partner concerns and the use of restricted funds.

Incidents, whistleblowing and learning

We give staff, volunteers, partners and communities safe ways to raise concerns without fear of retaliation. We triage allegations promptly, appoint people with suitable independence and expertise to investigate, and refer matters to the police, safeguarding authorities, insurers, donors or regulators where required. Trustees decide whether a matter is a serious incident and oversee timely reporting to the Charity Commission.



16 Shariah Guidance and Waqf Abdullah Aid

Strengthening religious oversight and long-term sustainability

Panel member	Role and background
Maulana Muhammad Saleem Nawab	Senior scholar and teacher based in London, with extensive experience in Hadith and Tafsir.
Mufti Menk	Global Ambassador and member of the panel, providing guidance and visiting projects internationally.
Maulana Tahir Talati	Scholar and teacher of Qur'an and Hadith, with an Alimiyyah background.
Maulana Zakaria	Senior teacher and Imaam in London

Our projects are reviewed by a member of the Shariah panel from time to time.

The panel's role is advisory. The trustees remain legally responsible for the charity, while Shariah guidance helps the Board and management apply donor intent and Islamic principles consistently.



Waqf Abdullah Aid

Waqf Abdullah Aid was established as a long-term charitable endowment. The principle is simple: capital is preserved and invested in Shariah-compliant income-generating assets; the returns support Abdullah Aid's work over time.

The initial purpose is to contribute towards operational costs and strengthen the charity's ability to maintain its 100% donation policy. As the Waqf grows, the longer-term aim is for returns to cover a greater share of operating costs, with any surplus supporting charitable activity.
This is a long-term project, not a quick solution. We support it through investment governance, clear separation of funds, Shariah oversight, professional advice, risk management and transparent reporting on capital, returns, costs and use of income.

When a person dies, their deeds come to an end except three: ongoing charity, beneficial knowledge, or a righteous child who prays for them.

Hadith reported in Sahih Muslim

Financial Summary

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Showing clearly how resources were raised, managed and used

During 2025, we deployed more than £6.8 million across our programmes. This operational figure reflects funds sent into programme activity. The statutory accounts record charitable expenditure under accounting rules that also reflect timing, accrued grants, partner advances and the allocation of support costs.

We want every donor to see clearly how much came in, where it came from, how much we spent and what remained committed or available at the year end. Our financial reporting separates restricted donations from unrestricted income and explains how our 100% donation policy operates.

Headline	2025	2024
Total income	£6,809,030	£8,319,803
Total expenditure	£7,629,555	£9,729,116
Charitable expenditure	£6,983,866	£9,462,966
Cost of raising funds	£ 213,688	£ 266,149
Closing restricted funds	£ 927,293	£2,068,860
Endowment Funds	£ 131,680	
Closing unrestricted funds	£ 476,341	£ 286,979
Total funds	**£1,535,314**	**£2,355,839**

Our 100% donation policy

We operate a 100% donation policy for direct charitable donations. We meet operational costs through separate sources, including Gift Aid and the returns from our endowment.

100% DONATION POLICY



Financial governance

Our trustees approve the annual budget and receive regular management accounts, cash-flow information, restricted-fund analysis and forecasts. Our controls set authority limits and separate ordering, approval and payment. They also cover bank reconciliation, independent payroll review, procurement and documented approval of grants and partner payments.
We record restricted income separately and use it only for its permitted purpose. If a project changes, is delayed or cannot proceed, we follow the donation terms, contact donors where appropriate and apply charity-law requirements before redirecting funds. Zakat, Sadaqah, Waqf and other categories remain traceable from receipt to approved use.

Reserves and financial resilience

Reserves help us meet commitments, manage disruption and respond when income or access changes unexpectedly. Trustees set a reserves target, monitor the amount held and agree action where the balance moves materially above or below that range.

Going concern

When approving the accounts, our trustees assess whether Abdullah Aid has adequate resources to continue operating for at least twelve months. They consider cash, committed grants, restricted balances, expected income, Waqf liquidity and realistic downside scenarios before reaching their conclusion.



Abdullah Aid



10 YEARS OF ABDULLAH AID

In 2025, Abdullah Aid marked ten years of service through a special event dedicated to reflecting on the organisation's journey and looking towards its future.

The event brought together supporters, donors and well-wishers to raise awareness of the Abdullah Aid Waqf, whilst also showcasing some of the key projects and initiatives delivered over the past ten years. It provided an opportunity to look back at the impact made across communities around the world and acknowledge the support that has made this work possible.

The event also marked an important step in building awareness and support for the Waqf as Abdullah Aid looks towards establishing a sustainable foundation for its future.

This event was sponsored by one of our well-wishers.

ABDULLAHAID.ORG

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Looking ahead: 2026-2027

Growing with purpose, strengthening trust and investing for lasting change

The need for emergency relief will remain significant, particularly in Palestine, Syria, Yemen and communities affected by displacement and climate-related disaster. We will continue to respond. At the same time, our next phase will place greater weight on resilience, accountability and measurable long-term change.

Priority	What it means
Deepen emergency capability	Strengthen readiness, trusted supply routes and rapid decision-making while protecting quality and control.
Move from relief to resilience	Link emergency projects to shelter, health, education, livelihoods and community ownership wherever conditions allow.
Strengthen leadership and governance	Build Board effectiveness, management accountability, compliance, safeguarding and risk management.
Grow Waqf responsibly	Develop the endowment with appropriate Shariah, legal, investment and financial oversight.
Improve evidence and learning	Use clearer outcomes, beneficiary feedback and programme data to understand what changes and why.
Use technology with care	Invest in systems, automation and artificial intelligence where they improve efficiency, accuracy and donor reporting without compromising privacy.
Deepen partnerships and volunteering	Work more closely with communities, scholars, delivery partners, funders and volunteers to extend reach and capability.

Success will not be measured by growth alone. It will be measured by the quality of our partnerships, the strength of our controls, the dignity experienced by those we serve and the extent to which communities are better able to shape their own futures.

Our ambition is not simply to deliver more aid. It is to create more lasting change and to do so in a way that remains faithful, transparent and worthy of trust.

With gratitude and Du'as

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Every act of service forms part of the same chain of compassion

To every donor who gave, every volunteer who offered time, every partner who delivered under difficult conditions, every scholar who guided us and every member of staff who carried the responsibility of this work: ***Jazakum Allahu khayran.***

We are grateful to the communities who welcomed our teams, shared their needs honestly and allowed us to walk alongside them. Their strength and du'as are among the greatest gifts we receive.

May Allah accept your generosity, purify our intentions, protect those facing hardship and allow every project to become a means of lasting benefit. May He grant peace and justice to the people of Palestine, safety to the displaced, healing to the sick, provision to families in poverty and wisdom to all those entrusted with serving them.

900,000 people reached.
One shared amanah.

Shakil Malji | **Founder and Chief Executive**

The Board of Trustees | **Abdullah Aid**



REGISTERED CHARITY NUMBER: 1165916 (England and Wales)

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

ABDULLAH AID

Prestons & Jacksons Partnership LLP
Statutory Auditors
364 - 368 Cranbrook Road
Ilford
Essex
IG2 6HY

ABDULLAH AID

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ABDULLAH AID

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The charitable objectives of Abdullah Aid are to provide humanitarian and development assistance to vulnerable, disadvantaged and marginalised individuals and communities in the UK and internationally.

The charity's activities include the provision of emergency relief and assistance, including food and medical aid, shelter, clean water and sanitation, as well as longer-term development programmes focused on education, orphan sponsorship, livelihoods, empowerment and income generation. Our programmes are particularly targeted towards individuals and communities affected by poverty, natural disasters, conflict and other humanitarian crises.

During the year, Abdullah Aid delivered humanitarian and development programmes across 23 countries through emergency-response and sustainable-development initiatives. The charity awarded grant funding of £6,829,999 during the year. Major allocations included Palestine £1,567,060, Jordan £758,321, Syria £750,398, The Gambia £702,471, Pakistan £621,011, Tanzania £481,473, Togo £343,493, Indonesia £309,111 and Lebanon £256,257. Full details are disclosed in Note 5 to the financial statements.

The charity's year-at-a-glance information records that approximately 896,777 people were reached during the year. Further narrative and case studies are included in the charity's public Annual Report. This Trustees' Report summarises the statutory position.

Public benefit

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

The charity advances its purposes through grants and programmes across the Middle East and North Africa, Sub-Saharan Africa and South Asia. These activities relieve poverty and hardship and improve access to essential services and supplies, including food, clean water, healthcare and shelter. The activities described in this report demonstrate the identifiable public benefit delivered by the charity during the year.

Volunteers

The charity seeks the assistance of volunteers from the local community to help organise and manage charitable events. The trustees recognise and appreciate the valuable contribution made by the charity's volunteers.

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

The charity raises funds from the public through campaigns, events and digital channels. Where third-party platforms or fundraising partners are used, the charity maintains written agreements and appropriate oversight arrangements. The charity monitors its fundraising activities, records and responds to complaints, and takes particular care to protect vulnerable people.

Expenditure on raising funds was £213,688, compared with £266,149 in 2024.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

FINANCIAL REVIEW

Financial position

Total income for the year was £6,809,030, comprising unrestricted income of £1,289,165, restricted income of £5,388,185 and endowment income of £131,680.

Total expenditure for the year was £7,629,555, comprising expenditure on raising funds of £213,688, charitable activities of £6,983,866 and support costs of £432,001. Grant funding included within charitable activities amounted to £6,829,999.

The charity reported net expenditure of £820,525 for the year. After transfers between funds, unrestricted funds increased by £189,362, restricted funds decreased by £1,141,567 and endowment funds increased by £131,680.
At 31 December 2025, total funds were £1,535,314, comprising unrestricted funds of £476,341, restricted funds of £927,293 and endowment funds of £131,680.

Cash at bank at the year end was £1,473,805, compared with £2,342,559 at 31 December 2024.

Reserves policy (with free reserves)

The trustees aim to maintain free reserves equivalent to approximately three months of core operating costs. This is intended to support working-capital requirements and provide protection against fluctuations in income.
Free reserves are defined as unrestricted funds excluding designated funds and tangible fixed assets held for charitable use.

At 31 December 2025, the charity held free reserves of £472,105 (Net current assets) equivalent to approximately 12 months of core operating costs. The trustees consider this level of reserves to be above the target and will continue to monitor the position regularly.

Going concern

The trustees have reviewed the charity's cash-flow forecasts, reserves position and funding profile for a period of at least 12 months from the date on which the financial statements are authorised for issue. Having considered this information, the trustees are satisfied that it remains appropriate to prepare the financial statements on the going-concern basis. The trustees have not identified any material uncertainties that may cast significant doubt on the charity's ability to continue as a going concern.

Principal risks and uncertainties

Principal risks and mitigation includes:

1. Operating in high-risk jurisdictions - partner due diligence, sanctions/AML screening, monitoring visits.
2. Regulatory compliance - policy suite, audit, and board oversight.
3. Restricted-fund stewardship - fund-by-fund tracking and grant agreements with clear deliverable/reporting.
4. Safeguarding - training, whistleblowing, safer-partnering checks, case management.
5. Financial sustainability & Foreign Exchange(FX) - cash-flow forecasting, pragmatic FX controls.
6. Cyber/data - access controls, MFA, training, incident response.
7. Reputation/comms - content approvals, complaints handling.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation governed by a foundation-model constitution. The charity was registered with the Charity Commission on 8 March 2016, and its constitution was amended on 21 November 2017. The charity is controlled by its governing document and constitutes a Charitable Incorporated Organisation as defined by the Charities Act 2011.

Future Plans

The charity's priorities for 2026 include strengthening its humanitarian programmes, developing the Abdullah Aid Waqf initiative to support long-term sustainability, expanding volunteer engagement, and investing in data and artificial-intelligence capabilities to improve the effectiveness and oversight of overseas operations.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1165916 (England and Wales)

Registered office
81 Upton Lane
London
E7 9PB

website: https://www.abdullahaid.org.uk

Trustees
Rizwan Patel - Chair
Umar Patel
Masihullah Patel
Dr Firoz Patel

Chief Executive Officer
Shakil Malji

Auditors
Prestons & Jacksons Partnership LLP
Statutory Auditors
364 - 368 Cranbrook Road
Ilford
Essex
IG2 6HY

EVENTS SINCE THE END OF THE YEAR
Refer to note 17

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 13/10/2026 and signed on its behalf by:



.....

Rizwan Patel - Chair

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ABDULLAH AID

Opinion

We have audited the financial statements of Abdullah Aid (the 'charity') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ABDULLAH AID

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ABDULLAH AID

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and unidentified risks during the course of our audit. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011, the Charity's constitution, together with the Charities SORP (FRS 102), GDPR data and safeguarding, employment law, health and safety, Anti bribery Act and AML. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

The ISA's (UK) limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Trustees about their own identification and assessment of the risks of irregularities, analytical procedures and risk-based sample testing of income, expenditure, cut-off procedures, journals testing, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with The ISA's (UK). For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by The ISA's (UK) would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ABDULLAH AID

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Prestons & Jacksons

Prestons & Jacksons Partnership LLP
Statutory Auditors
364 - 368 Cranbrook Road
Ilford
Essex
IG2 6HY

Date: 13/10/2026

ABDULLAH AID

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted fund £	Endowment fund £	**31.12.25 Total funds £**	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	**1,289,165**	**5,388,185**	**131,680**	**6,809,030**	8,319,803
EXPENDITURE ON						
Raising funds	3	**213,688**	**-**	**-**	**213,688**	266,149
Charitable activities	4					
Charitable Activities		**153,867**	**6,829,999**	**-**	**6,983,866**	9,103,320
Support Costs		**432,001**	**-**	**-**	**432,001**	359,647
Total		**799,556**	**6,829,999**	**-**	**7,629,555**	9,729,116
NET INCOME/(EXPENDITURE)		**489,609**	**(1,441,814)**	**131,680**	**(820,525)**	(1,409,313)
Transfers between funds	15	**(300,247)**	**300,247**	**-**	**-**	-
Net movement in funds		**189,362**	**(1,141,567)**	**131,680**	**(820,525)**	(1,409,313)
RECONCILIATION OF FUNDS						
Total funds brought forward		**286,979**	**2,068,860**	**-**	**2,355,839**	3,765,152
TOTAL FUNDS CARRIED FORWARD		**476,341**	**927,293**	**131,680**	**1,535,314**	2,355,839

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

ABDULLAH AID

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted fund £	Endowment fund £	**31.12.25 Total funds £**	31.12.24 Total funds £
FIXED ASSETS						
Tangible assets	12	**4,236**	-	-	**4,236**	10,935
CURRENT ASSETS						
Debtors	13	**106,048**	-	-	**106,048**	46,913
Cash at bank		**414,832**	**927,293**	**131,680**	**1,473,805**	2,342,559
		520,880	**927,293**	**131,680**	**1,579,853**	2,389,472
CREDITORS						
Amounts falling due within one year	14	**(48,775)**	-	-	**(48,775)**	(44,568)
NET CURRENT ASSETS		**472,105**	**927,293**	**131,680**	**1,531,078**	2,344,904
TOTAL ASSETS LESS CURRENT LIABILITIES		**476,341**	**927,293**	**131,680**	**1,535,314**	2,355,839
NET ASSETS		**476,341**	**927,293**	**131,680**	**1,535,314**	2,355,839
FUNDS	15					
Unrestricted funds:						
General fund					**476,341**	286,979
Restricted funds:						
Restricted Funds					**927,293**	2,068,860
Endowment funds					**131,680**	-
TOTAL FUNDS					**1,535,314**	2,355,839

The financial statements were approved by the Board of Trustees and authorised for issue on 13/10/2026 and were signed on its behalf by:

R Pal

Rizwan Patel - Chair

The notes form part of these financial statements

ABDULLAH AID

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	31.12.25 £	31.12.24 £
Cash flows from operating activities			
Cash generated from operations	18	**(1,000,434)**	(1,316,086)
Net cash used in operating activities		**(1,000,434)**	(1,316,086)
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(4,627)
Net cash provided by/(used in) investing activities		**-**	(4,627)
Cash flows from financing activities			
Income attributable to endowment		**131,680**	-
Net cash provided by financing activities		**131,680**	-
Change in cash and cash equivalents in the reporting period		**(868,754)**	(1,320,713)
Cash and cash equivalents at the beginning of the reporting period		**2,342,559**	3,663,272
Cash and cash equivalents at the end of the reporting period		**1,473,805**	2,342,559

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Statutory Information
Abdullah Aid is a charitable incorporated organisation (CIO) registered with Charity Commission in England and Wales. The registered office address can be found at the information page.

Income
Income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donation income and ticket sales income are recognised when the funds are received.

Gift Aid income is recognised on an accruals basis when the charity is entitled to claim the associated Gift Aid from HMRC and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment	- 25% on cost
Fixtures and Fittings	- 20% on cost

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Endowment funds is a fund given to the charity as capital. Any income generated from Endowment funds is either invested or retained for its purposes.The charity is currently accumulating funds with the intention of investing in suitable assets, such as property, land or other investments, once sufficient capital is available. Until invested, these funds are held as part of the charity's funds. Any future investment income will be recognised when receivable and applied towards the charity's operational and charitable activities.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

The organisation further secured sufficient funding to operate for the next twelve months. As such, the Board of trustees are confident that they would be in position to carry out their charitable activities in the coming year.

As a result of this, the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

It is for this reason the financial statement have been prepared on a going concern basis.

continued...

2. DONATIONS AND LEGACIES

Restricted Donations	**31.12.25**	**31.12.24**
	£	**£**
Afghanistan	**28,286**	130,385
Bangladesh	**8,000**	14,479
Egypt	**64,010**	73,050
Ethiopia	**-**	39,165
Gambia	**702,471**	206,253
Guinea	**-**	24,000
Guinea Bissau	**52,985**	119,645
India	**75,983**	440,241
Indonesia	**309,111**	291,768
Jordan	**758,321**	304,075
Lebanon	**244,968**	372,046
Morocco	**-**	35,706
Nepal	**35,657**	-
Niger	**-**	10,050
Nigeria	**17,273**	49,702
Pakistan	**621,011**	586,675
Palestine	**861,671**	2,938,199
Panama	**-**	100,000
Sierra Leone	**101,520**	-
Somalia	**26,000**	52,909
South Sudan	**-**	10,050
Sri Lanka	**82,740**	97,212
Syria	**231,883**	225,998
Tanzania	**481,473**	598,030
Togo	**343,493**	82,940
Uganda	**-**	1,070
United Kingdom	**46,181**	32,849
Yemen	**137,946**	580,398
Various	**26,059**	35,240
Other:		
Interest Income (Riba)	**131,142**	-
Total Restricted Donations	**5,388,185**	**7,462,135**
Waqf (Restricted Endowment)	**131,680**	
Unrestricted Donations	**1,289,165**	857,668
Total Donations and Gifts	**6,809,030**	**8,319,803**

continued...

2. DONATIONS AND LEGACIES - continued

Riba (Interest) Income
Any interest income (riba) received by the Charity is treated as restricted income in accordance with the Charity's Islamic principles and Shariah guidance. Such income is not available for the Charity's general charitable purposes and may only be utilised for purposes permitted under the applicable Islamic guidance. Accordingly, riba income is separately identified and accounted for to ensure that it is applied only in accordance with the relevant restrictions.

3. RAISING FUNDS

Raising donations and legacies

	31.12.25	31.12.24
	£	£
Advertising	**92,356**	66,700
Fundraising Costs	**121,332**	199,449
	213,688	266,149

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 5)	Support costs (see note 6)	Totals
	£	£	£	£
Charitable Activities	**153,867**	**6,829,999**	**-**	**6,983,866**
Support Costs	**-**	**-**	**432,001**	**432,001**
	153,867	**6,829,999**	**432,001**	**7,415,867**

continued...

5. GRANTS PAYABLE

DONATIONS PAYABLES

	31/12/25 £	31/12/24 £
Afghanistan	**51,051**	201,000
Palestine	**1,567,060**	2,574,230
Pakistan	**621,011**	654,624
Panama	**-**	100,000
India	**173,823**	509,441
Yemen	**217,900**	736,100
Sri Lanka	**82,740**	120,410
Bangladesh	**8,000**	14,479
The Gambia	**702,471**	680,893
Guinea	**-**	24,000
Guinea Bissau	**52,985**	119,645
Niger	**-**	10,050
Nigeria	**17,273**	49,702
Sierra Leone	**109,353**	104,609
South Sudan	**-**	10,050
Syria	**750,398**	993,715
Tanzania	**481,473**	598,030
Togo	**343,493**	82,940
Uganda	**-**	1,070
United Kingdom	**45,360**	18,547
Indonesia	**309,111**	291,768
Lebanon	**256,257**	474,072
Jordan	**758,321**	304,075
Nepal	**72,936**	34,854
Egypt	**64,010**	73,050
Ethiopia	**-**	39,165
Morocco	**-**	72,902
Somalia	**26,000**	57,200
Various	**26,059**	35,240
Other:		
Interest (Riba)	**92,913**	-
Total Donations Expenditure	**6,829,999**	**8,985,861**

The following provides an analysis of the projects to which these funds were allocated during 2025:

Food & Clean Water	**2,079,252**
Direct Support	**117,451**
Education, Sponsorship & Empowerment	**1,400,725**
Shelter & Housing Support	**1,080,495**
Project Monitoring & Evaluation	**103,450**
Medical & Emergency Assistance	**1,530,369**
Masjid Construction & Development	**452,037**
Other	**66,220**
	6,829,999

continued...

6. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Support Costs	**125,871**	**104,248**	**201,882**	**432,001**

7. AUDITORS' REMUNERATION

	31.12.25	31.12.24
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	**13,000**	12,000

	31.12.25	31.12.24
	£	£
Audit fees	**9,000**	8,400
Other fees	**4,000**	3,600
	13,000	**12,000**

8. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

During the year, trustee expenses amounted to £4,635 (2024: £13,984), comprising travel and accommodation expenses paid directly by the Abdullah Aid on behalf of the trustees. A total of 4 trustees incurred expenses during the year.The travelling was mainly for project evaluation.

9. STAFF COSTS

	31.12.25	31.12.24
	£	£
Wages and salaries	**298,208**	248,156
Social security costs	**26,415**	20,668
	324,623	268,824

The average monthly number of employees during the year was as follows:

	31.12.25	31.12.24
Admin and Management	**3**	2
Charitable	**4**	4
Governance	**1**	1
	8	7

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

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 31.12.24

	Unrestricted funds £	Restricted fund £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	857,668	7,462,135	-	8,319,803
EXPENDITURE ON				
Raising funds	266,149	-	-	266,149
Charitable activities				
Charitable Activities	122,519	8,980,801	-	9,103,320
Support Costs	359,647	-	-	359,647
Total	748,315	8,980,801	-	9,729,116
NET INCOME/(EXPENDITURE)	109,353	(1,518,666)	-	(1,409,313)
RECONCILIATION OF FUNDS				
Total funds brought forward	177,626	3,587,526	-	3,765,152
TOTAL FUNDS CARRIED FORWARD	286,979	2,068,860	-	2,355,839

11. KEY MANAGEMENT PERSONNEL

The Key Management Personnel comprises of the Board of Trustees and the CEO. The CEO's gross remuneration including employer's national insurance were £65,131 (2024: £62,874).

continued...

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2025	**11,315**	**10,743**	**22,058**
Disposals	**(6,213)**	**(7,090)**	**(13,303)**
At 31 December 2025	**5,102**	**3,653**	**8,755**
DEPRECIATION			
At 1 January 2025	**4,524**	**6,599**	**11,123**
Charge for year	**4,748**	**1,951**	**6,699**
Eliminated on disposal	**(6,213)**	**(7,090)**	**(13,303)**
At 31 December 2025	**3,059**	**1,460**	**4,519**
NET BOOK VALUE			
At 31 December 2025	**2,043**	**2,193**	**4,236**
At 31 December 2024	6,791	4,144	10,935

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Trade debtors	**45,107**	-
Other Debtors	**60,941**	46,913
	106,048	46,913

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Taxation and social security	**8,408**	6,173
Other creditors	**40,367**	38,395
	48,775	44,568

continued...

15. MOVEMENT IN FUNDS

	At 1/1/25 £	Net movement in funds £	Transfers between funds £	At 31/12/25 £
Unrestricted funds				
General fund	**286,979**	**489,609**	**(300,247)**	**476,341**
Restricted funds				
Restricted Funds	**2,068,860**	**(1,441,814)**	**300,247**	**927,293**
Endowment funds				
Endowment Waqf	**-**	**131,680**	**-**	**131,680**
TOTAL FUNDS	**2,355,839**	**(820,525)**	**-**	**1,535,314**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**1,289,165**	**(799,556)**	**489,609**
Restricted funds			
Restricted Funds	**5,388,185**	**(6,829,999)**	**(1,441,814)**
Endowment funds			
Endowment Waqf	**131,680**	**-**	**131,680**
TOTAL FUNDS	**6,809,030**	**(7,629,555)**	**(820,525)**

Comparatives for movement in funds

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds	177,626	109,353	286,979
Restricted fund			
Restricted Funds	3,587,526	(1,518,666)	2,068,860
TOTAL FUNDS	3,765,152	(1,409,313)	2,355,839

continued...

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	857,668	(748,315)	109,353
Restricted fund			
Restricted Funds	7,462,135	(8,980,801)	(1,518,666)
TOTAL FUNDS	8,319,803	(9,729,116)	(1,409,313)

continued...

15. MOVEMENT IN FUNDS - continued

	At 1/1/25 £	Incoming resources £	Resources expended £	Transfer between funds £	At 31/12/25 £
Unrestricted Funds					
General fund	286,979	1,289,165	(799,556)	(300,247)	476,341
Restricted Funds					
Afghanistan	22,406	28,286	(51,051)	358	-
Albania	19,007	-	-	-	19,007
Bangladesh	-	8,000	(8,000)	-	-
Egypt	-	64,010	(64,010)	-	-
Guinea Bissau	-	52,985	(52,985)	-	-
India	-	75,983	(173,823)	97,841	-
Indonesia	-	309,111	(309,111)	-	-
Jordan	-	758,321	(758,321)	-	-
Lebanon	11,289	244,968	(256,257)	-	-
Malawi	-	10,000	(10,000)	-	-
Nepal	37,279	35,657	(72,936)	-	-
Nigeria	-	17,273	(17,273)	-	-
Pakistan	-	621,011	(621,011)	-	-
Palestine	978,519	861,671	(1,567,060)	-	273,130
The Philippines	-	16,059	(16,059)	-	-
Sierra Leone	7,833	101,520	(109,353)	-	-
Somalia	22,407	26,000	(26,000)	-	22,407
Sri Lanka	-	82,740	(82,740)	-	-
Syria	943,303	231,883	(750,398)	-	424,788
Tanzania	-	481,473	(481,473)	-	-
Gambia	-	702,471	(702,471)	-	-
Togo	-	343,493	(343,493)	-	-
UK- Admin	25,803	-	-	(25,803)	-
UK - Restricted	1,014	46,181	(45,360)	-	1,835
Yemen	-	137,946	(217,900)	79,954	-
Other:					
Interest		131,142	(92,913)	147,896	186,125
Total Restricted Funds	**2,068,860**	**5,388,185**	**(6,829,999)**	**300,247**	**927,293**
Waqf (Restricted Endowment)	-	**131,680**	-	-	**131,680**
TOTAL FUNDS	**2,355,839**	**6,809,030**	**(7,629,555)**	-	**1,535,314**

continued...

15. MOVEMENT IN FUNDS - continued

Restricted Funds

The restricted funds of £927,293 (2024:£2,068,860) at 31st December 2025 represents the balance carried forward on a number of different projects over different countries as disclosed above.

Unrestricted Designated Funds

This fund is used to cover the charity's overhead costs.

Waqf (Endowment Funds)

Waqf Abdullah Aid was established as a long-term charitable endowment based on a simple principle: the capital is preserved and invested in Shariah-compliant, income-generating assets, while the returns are used to support Abdullah Aid's work over time. Its initial purpose is to contribute towards operational costs and strengthen the charity's ability to maintain its 100% donation policy. As the Waqf grows, the longer-term aim is for investment returns to cover a greater share of operating costs, with any surplus supporting charitable activity.

The charity is currently accumulating sufficient funds with the intention of establishing a capital base for future investment in suitable assets, which may include property, land or other investments. Once sufficient funds have been accumulated, the trustees intend to consider appropriate investment opportunities in accordance with the charity's objectives and applicable regulatory requirements.

This is a long-term project, rather than a quick solution. Waqf Abdullah Aid is supported by strong investment governance, clear separation of funds, Shariah oversight, professional advice, robust risk management and transparent reporting. This ensures that the capital, investment returns, costs and use of income are carefully managed and clearly reported, helping to build a sustainable financial foundation for Abdullah Aid's future.

Transfers between funds

Transfer from unrestricted funds to restricted funds were to cover restricted donations paid in the year from unrestricted funds.

16. RELATED PARTY DISCLOSURES

During the year the charity had the following related party transactions, all conducted at arm's length and in the charity's best interests:

1. Trustee-connected grants

During the year, the charity donated £1,212,230 (2024: £1,996,282) on charitable activities involving partner charities with board representation from an Abdullah Aid trustee. The donations related to various charitable initiatives undertaken in collaboration with international partner entities in Tanzania (£481,473), Afghanistan (£28,286) and Gambia (£702,471) where an Abdullah Aid trustee also serves on the board. Comprehensive oversight mechanisms have been adhered to, ensuring the ethical utilization and governance of the extended funds, with further details available in subsequent notes and reports.

Note: Trustee Role on International Partner Office Boards
In line with best practices in charity governance, a UK trustee serving as a board member on the international partner offices is a governance arrangement that ensures alignment, oversight, and accountability across all areas of our organisation's operations. This arrangement supports the following key objectives:

continued...

16. RELATED PARTY DISCLOSURES - continued

Governance Oversight:
Having a UK trustee on the international boards helps ensure that the policies, procedures, and standards set by the parent organisation in the UK are consistently applied across all partner offices. This safeguards the organisation's reputation and operational integrity globally.

Assurance and Compliance:
The UK trustee acts as a bridge to monitor compliance with both UK regulatory requirements and the local legal frameworks in the partner countries. This helps maintain transparency, accountability, and ethical management of resources.

Strategic Alignment:
It ensures that the strategic goals of the international offices align with the overall mission and values of the UK charity. This ensures a unified direction, ensuring all offices work cohesively towards shared objectives.

Risk Management:
The trustee presence allows for more robust risk management, particularly in financial oversight, fraud prevention, and safeguarding, areas that are critical to international operations.

Financial Oversight:
The trustee helps ensure financial controls, auditing standards, and fund management practices are upheld internationally, providing reassurance to donors, regulators, and beneficiaries that funds are being used responsibly. This governance model reflects commitment to organisational integrity, fostering consistency and transparency in international operations, while ensuring we continue to fulfil our charitable objectives efficiently and effectively.

2. Services from trustee-connected entity

During the year the charity procured governance, risk and compliance consultancy services from Suretrust Limited, a company in which Dr Firoz Patel (trustee) is a director/shareholder. Fees for the year totalled £14,447 at 31 December 2025 (2024: £2,900). The engagement was conducted on normal commercial terms at arm's length and authorized in line with the charity's conflicts policy; the interested trustee took no part in the decision and did not vote.

Book-keeping services provided by an accountancy firm MSP Associates (London) Limited, a company in which Mr Umar Patel (Trustee) is a director/shareholder. Fee for the year totalled: £6,480 (2024: £6,696).
Year-end payable:£6,480 is payable as at 31st Dec 2025 (2024 : £6,480). Procured and approved in line with the conflicts policy and benchmark to market rates.

Mr Shakil Malji, Chief Executive Officer of Abdullah Aid UK, also serves as a trustee of Abdullah Aid Canada.

CEO's total remuneration
See Note 11

Trustee remuneration and donations
Trustees donated £5,842 (2024: £747), with no conditions attached.
No trustee received remuneration for their role.

Trustees' Expenses
See Note 8

continued...

17. POST BALANCE SHEET EVENTS

There were no post-balance-sheet events requiring adjustment or disclosure.

18. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.25	31.12.24
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	**(820,525)**	(1,409,313)
Adjustments for:		
Depreciation charges	**6,699**	3,832
Income attributable to endowment	**(131,680)**	-
(Increase)/decrease in debtors	**(59,135)**	76,195
Increase in creditors	**4,207**	13,200
Net cash used in operations	**(1,000,434)**	(1,316,086)

19. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/25	Cash flow	At 31/12/25
	£	£	£
Net cash			
Cash at bank	**2,342,559**	**(868,754)**	**1,473,805**
	2,342,559	**(868,754)**	**1,473,805**
Total	**2,342,559**	**(868,754)**	**1,473,805**

20. FINANCIAL INSTRUMENTS

The charity's basic financial instruments comprise cash, receivables and payables, all measured at amortised cost under FRS 102. The charity is exposed to:

1. Liquidity risk (managed through cash-flow forecasting and reserves).
2. Currency risk arises where grants are disbursed in foreign currencies (managed pragmatically; not material relative to scale).
3. No derivatives are used. At year-end Cash at bank was £1,473,805; receivables £106,048 and payables totalled £48,775.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & Gifts	**6,412,263**	7,952,593
Gift aid	**355,222**	310,372
Income - Ticket Sales	**41,545**	56,838
	6,809,030	8,319,803
Total incoming resources	**6,809,030**	8,319,803
EXPENDITURE		
Raising donations and legacies		
Advertising	**92,356**	66,700
Fundraising Costs	**121,332**	199,449
	213,688	266,149
Charitable activities		
Salaries	**141,482**	108,744
Social security	**12,385**	8,714
Donations	**6,829,999**	8,985,862
	6,983,866	9,103,320
Support costs		
Management		
Salaries	**54,310**	42,667
Social security	**4,506**	3,225
Rents and rates	**16,219**	15,989
Insurance	**11,357**	18,425
Light and heat	**2,578**	2,415
Telephone	**4,360**	3,572
Postage and stationery	**6,411**	11,258
Subscriptions	**8,569**	6,281
Volunteer Expenses	**784**	5,359
Uniform	**161**	1,031
Repairs & Renewals	**9,917**	4,098
Depreciation of tangible assets	**6,699**	3,832
	125,871	118,152
Finance		
Salaries	**42,916**	39,249
Carried forward	**42,916**	39,249

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	31.12.25 £	31.12.24 £
Finance		
Brought forward	**42,916**	39,249
Social security	**3,893**	3,351
Bank charges	**57,439**	1,805
	104,248	44,405
Governance costs		
Salaries	**59,500**	57,496
Social security	**5,631**	5,378
Auditors' remuneration	**13,000**	12,000
Legal & Professional fees	**22,820**	15,122
Consultancy Fees	**94,451**	100,398
Book-Keeping	**6,480**	6,696
	201,882	197,090
Total resources expended	**7,629,555**	9,729,116
Net expenditure	**(820,525)**	(1,409,313)