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Charity number: 1167943

SAVE AN ORPHAN (INTERNATIONAL)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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SAVE AN ORPHAN (INTERNATIONAL)

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SAVE AN ORPHAN (INTERNATIONAL)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	Wasiq Aftab Chaudhry Mohammed Mahmood (appointed 22 May 2025) Liliana Sinescu (appointed 22 May 2025) Halima Akhtar (appointed 23 December 2024) Madiyah Ramzan (appointed 23 December 2024)
Charity registered number	1167943
Principal office	City West Office Park Gelderd Road Building 3 Leeds LS12 6LN
Head of Operations	Nazahkuth Khan
Independent auditors	Streets Audit LLP Chartered Accountant and Statutory Auditors Lucy Tower Street Lincoln LN11XW
Bankers	Al Rayan 24a Calthorpe Road Edgbaston Birmingham B15 1RP Metro Bank One Southampton Row London WC1B 5HA

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 January 2025 to 31 December 2025.

Introduction

The Trustees of Save An Orphan International (SOI) are delighted to present the annual report alongside the financial statements for the year ended 31 December 2025. This year has been marked by remarkable growth once again, impactful humanitarian efforts, and strengthened community partnerships. Through the unwavering support of our growing donor base which has grown year on year, volunteers and partners, SOI has significantly advanced its mission to alleviate poverty, support orphans and provide essential aid to communities in need worldwide.

Save an Orphan International is providing vital humanitarian aid to some of the most vulnerable people in communities that are in desperate need due to poverty and conflict. With our strengthened strategy for income generation, we are poised to expand our efforts even further. This enhanced approach will enable us to deliver critical support to a significantly larger number of beneficiaries over the coming years. Our goal is to substantially increase the number of people we reach, in line with the anticipated growth in the charity's income.

We are confident that this strategy will not only amplify our impact but also create sustainable change in the communities we serve. As we grow, so does our commitment to providing long-term solutions to alleviate suffering. The dedication and generosity of our supporters continue to inspire us and together, we are making a meaningful difference in the lives of those who need it most.

Objectives and activities

a. Policies and objectives

The principal objective of the charity is the prevention or relief of poverty anywhere in the world, including the relief of financial need and suffering amongst victims of natural or other disasters, by providing grants, items and services to individuals in need and charities or other organisations working to prevent or relieve poverty in these areas. The charity met this objective during the year by providing grants to institutions who provide this public benefit on behalf of Save an Orphan (International).

Save An Orphan International is dedicated to:

1. Preventing and Relieving Poverty: Addressing financial hardship globally by providing education, training, healthcare, and the necessary support to empower individuals to generate sustainable incomes and achieve self-sufficiency.

2. Relieving Financial Need and Suffering: Assisting victims of natural and other disasters with medical aid, and other essential resources tailored to the needs of affected individuals, organisations, and communities.

3. Promoting Charitable Purposes: Advancing other charitable objectives as determined and agreed upon by the trustees to respond dynamically to emerging needs and opportunities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Our strategic approach focuses on robust fundraising, strategic partnerships, and targeted programme delivery to maximise our impact:

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Objectives and activities (continued)

- Fundraising Initiatives: Utilising TV appeals, social media campaigns, and direct donor outreach to generate essential funds.

- Humanitarian Relief: Providing immediate assistance during disasters and crises.

- Seasonal Programmes: Conducting targeted initiatives during key periods such as Ramadan and Dhul Hija, Qurbani, Muharram and Winter campaigns to meet specific community needs.

- Orphan Care: Offering sustained support to orphans through sponsorship programmes that ensure their well-being and provide access to education, nourishing food and a positive, safe and vibrant environment to thrive.

- Sustainable Development: Implementing programmes that promote access to clean water, healthcare, education and food security to foster long-term community resilience.

c. Grant-making policies

During the year the charity awarded grants totalling £813,324 (2024: £810,430) to other UK registered charities who administer and deliver emergency aid and other relief to those in poverty, on behalf of Save An Orphan International. There are no grants awarded directly to individuals. The major campaigns and appeals delivered through these grants are set out in the review of activities within this report.

Achievements and performance

a. Main achievements of the Charity

The year 2025 was transformative for Save An Orphan International, marked by significant advancements in our programmes and outreach efforts:

- Income Growth: Remarkable growth achieved across all fundraising channels.
- Program Expansion: Enhanced the quality and scope of our aid delivery teams, enabling us to reach more communities globally.
- Strategic Partnerships: Formed new alliances that have expanded our operational capacity and global footprint.

b. Review of activities

Ramadan 2025 Impact Report

A Record-Breaking Month of Generosity and Hope

Ramadan 2025 was the most successful in Save an Orphan’s history — a month filled with compassion, generosity and unity. Our supporters came together in extraordinary numbers, raising record-breaking income and enabling us to deliver unprecedented levels of aid to the most vulnerable communities across the globe.

Ramadan is a time of spiritual renewal, joy, and giving, but for millions living in poverty, displacement, and conflict zones, it is also a stark reminder of daily struggles to find food, safety and dignity. This year, thanks to our donors, we were able to turn generosity into immediate relief and lasting change.

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Achievements and performance (continued)

Our Ramadan 2025 Achievements

- Record Funds Raised: Donor support exceeded all previous years, allowing us to scale up our programmes across multiple countries.
- Largest Aid Distribution to Date: Thousands of food packs, hot meals and clean water deliveries brought relief to communities worldwide, through our partner charities.

- Eid Gifts and Clothing for Orphans: Ensured that children in our care celebrated Eid with joy, dignity and a sense of belonging.
- Support for Long-Term Projects: Ramadan funding enabled us to invest in key sustainable projects — such as water wells, education programmes, orphan sponsorships and livelihood schemes — creating a ripple effect long after Ramadan ended.

How We Reached the Most Vulnerable

During Ramadan, aid was delivered by charity partner institutions on behalf of Save An Orphan International. We prioritised communities where hunger, poverty and displacement are at their highest levels:

- Family Food Packs: Distributed to sustain households throughout the month, containing rice, flour, oil, lentils, sugar and other essentials.
- Iftar and Suhoor Meals: Served daily to thousands in camps, conflict zones and remote villages.
- Clean Water Access: Provided through tanker deliveries and newly installed water points.
- Zakat and Fidyah Distribution: Directed to the poorest families, widows and orphans to help them meet urgent needs.

A Month of Joy, Positivity, and Purpose

Ramadan 2025 was a celebration of compassion in action. Together with our donors, partners and volunteers, we reached more people, in more places, with more life-changing aid than ever before. But it was also the foundation for the year ahead — providing the funding and momentum to deliver critical, long-term projects that will uplift vulnerable communities far beyond Ramadan.

Thank You — to every donor, volunteer, and partner who made this Ramadan a beacon of hope. Your generosity not only brought joy during the holy month but also planted seeds for a better, more dignified future for thousands around the world.

Qurbani Campaign 2025

Restoring Dignity Through the Gift of Sacrifice

In 2025, Save an Orphan’s Qurbani Campaign reached thousands of vulnerable families around the world — many of whom would not have eaten meat all year without your generosity. Qurbani was delivered by charity partner institutions on behalf of Save An Orphan International. Amid ongoing global crises, from war and displacement to food insecurity and poverty, your Qurbani brought nourishment, joy, and spiritual uplift to the lives of those most in need.

Qurbani is more than a ritual sacrifice — it is an act of mercy, compassion and solidarity with the poor. This year, it arrived at a time when countless families were struggling just to survive. Your support meant they were not forgotten during Eid al-Adha.

How the Qurbani Campaign Worked

- Affordable Giving: We offered donors the option to contribute a Qurbani share for just £25, or a family Qurbani 7 shares for £170. This allowed people to participate in this sacred act regardless of financial

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Achievements and performance (continued)

means.
- Maximum Reach: Our team worked across multiple crisis-hit regions, ensuring the Qurbani meat was delivered directly to the poorest and most isolated communities, where need was greatest.
- Well-Rounded Support: In addition to meat, family food packs were distributed containing essentials such as rice, flour, lentils, oil and spices — enabling families to prepare balanced meals throughout the month, not just during Eid.
- Local Engagement: Livestock was sourced locally, stimulating local economies and ensuring the process was in full accordance with Islamic principles and health standards.

Our 2025 Qurbani Campaign Achievements

- Tens of thousands of meat packs and meals were distributed to families affected by poverty.
- Thousands of family food packs were delivered alongside Qurbani meat, ensuring long-term nutritional support.
- Orphans, widows, elderly individuals and disabled persons were prioritised, ensuring the most vulnerable received care and dignity during Eid.

Impact on Beneficiaries

Your Qurbani brought more than just food — it brought joy, inclusion and hope:

- Meat was delivered to thousands of individuals, many of whom had not eaten meat for months due to cost or scarcity.
- Families were able to prepare nutritious and celebratory meals, sharing the joy of Eid even in refugee camps and disaster zones.
- The distribution of family packs supported balanced nutrition for up to four weeks, extending the benefits of Qurbani beyond Eid itself.

Challenges and Resilience

Delivering Qurbani meat in fragile regions was not without obstacles for charity partners:

- Conflict zones and border controls made access difficult.
- Heatwaves and poor infrastructure risked spoilage of meat without rapid, well-coordinated distribution.
- Yet, our teams worked around the clock with charity partners, using cold storage trucks, community distribution hubs and local volunteers to ensure no meat was wasted and every donation reached the right hands.

Why Qurbani Matters

Qurbani is not just a seasonal obligation — it is an opportunity to uplift lives and share in the mercy of our faith. For families facing hunger, it means celebration. For children in need, it means joy. For orphans, it means they are not forgotten. In a world facing so many crises, your Qurbani is a reminder that compassion still reaches across borders — that love still feeds the hungry.

How We Can Do More

As needs continue to grow, Save An Orphan International aims to expand the Qurbani programme in 2026 by:

- Reaching more remote and neglected communities with both meat and food packs.
- Providing long-term support by linking Qurbani distributions to vocational training and livelihood support for widows and families.
- Improving logistics and cold chain storage, especially in high-temperature zones and conflict-affected areas.

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Achievements and performance (continued)

Thank You for Your Sacrifice

Through your Qurbani, you gave the most vulnerable among us the chance to smile, eat well, and feel part of the Ummah. On behalf of every child who tasted meat this Eid, every mother who cooked a warm meal and every family who felt seen and remembered.

Together, we can continue to turn sacrifice into sustenance and compassion into action.

Feed the Poor 365 Campaign – Fighting Hunger, Restoring Dignity

Hunger remains one of the most urgent humanitarian challenges of our time, exacerbated by conflict, climate related disasters, displacement and economic instability. Working with charity partners, Save an Orphan continues to prioritise the delivery of life-saving nutrition through our Feed the Poor Campaign—a vital initiative dedicated to ensuring that no individual, regardless of age, race or religion, is left behind in the fight against hunger.

In the last year, we have witnessed a substantial increase in global food insecurity. Our partners on the ground report soaring demand, particularly from the most vulnerable groups: orphans, widows, the elderly, displaced families and those living in extreme poverty. In response, our funding has supported scaling up operations to meet this growing need.

Key Achievements:

- Tens of thousands of food parcels have been distributed to vulnerable families and communities affected by poverty, conflict and crisis. This vital food assistance provides immediate relief from hunger, supports health and resiliance, and helps protect against illness — particularly amoung children and older people who are most vulnerable to malnutrition.

- Tens of thousands of food parcels distributed by teaming up with our charity partners to deliver aid to more people effectively, with food packs tailored to meet local dietary customs. These parcels not only address hunger but also promote dignity and resilience by allowing families to cook for themselves in temporary shelters or at home. The parcels include staple ingredients such as grains, legumes, oils and spices, enabling recipients to prepare wholesome meals and regain a sense of normalcy.

We recognise that access to food is only part of the solution. Fuel poverty is a growing barrier for many families who are unable to cook the food provided. To address this, our partner's delivery teams are increasingly including cooking fuel or firewood alongside food parcels wherever possible. This small but critical addition enables recipients to fully utilise the food support they receive.

While our core mission remains focused on supporting orphans and widows, the scale of need has compelled us to extend our services to anyone facing hunger. We believe that no one should be turned away when in need of food, and this principle continues to guide our response on the ground.

Looking Ahead

As we reflect on the year’s achievements, we are reminded that access to food is a basic human right and an essential foundation for survival, health and dignity. With the global hunger crisis worsening, Save an Orphan International is committed to expanding our food aid programme year-on-year, reaching more people, improving nutritional quality and ensuring that every person in need receives the support they deserve. Your continued support makes this life-saving work possible.

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Achievements and performance (continued)

Emergency Response – 2025

In 2025, humanitarian needs across the globe reached critical levels. A devastating combination of protracted conflict, economic collapse, natural disasters and displacement has left millions in desperate need of life-saving support. Entire communities are struggling with hunger, lack of medical care and unsafe living conditions – particularly in war-torn and disaster-affected areas.

Children and orphans are among the most vulnerable, many having lost parents, homes and any sense of stability. Refugee camps and informal settlements have become overcrowded and unsafe with food insecurity and poor sanitation exposing families to illness, malnutrition and trauma.

At Save an Orphan International, our mission is to support those most at risk – children, widows and displaced families who are often left behind by the wider aid system. We work with trusted local partners embedded in affected communities who deliver aid in some of the most challenging conditions on earth.

Despite collapsed infrastructure, conflict zones and logistical difficulties, our charity partners on the ground demonstrated exceptional courage and commitment to reach those in need.

Our 2025 Emergency Response Included:

- Family food packs, cooked meals and clean drinking water delivered to thousands of displaced families facing extreme food insecurity.
- Medical aid kits and hygiene packs distributed to health centres and households, addressing critical gaps in healthcare access and disease prevention.
- Support for refugees in neighbouring countries, including psychosocial care, self-sufficiency programmes and long-term resilience building.
- Emergency shelters, including tents, mattresses, blankets and weather-resistant tarpaulins provided to families sleeping in the open or overcrowded ruins.

Impact on Beneficiaries

Our emergency interventions brought immediate relief and hope to thousands of families. We achieved this by joining forces with our charity partners who delivered on our behalf:

- Over 200,000 people received emergency food assistance, helping reduce hunger and malnutrition in high-risk zones.
- Medical supplies helped support overstretched clinics serving displaced communities, benefiting more than 50,000 patients, many of them children and the elderly.
- Shelter support was provided to thousands, giving them protection from harsh weather and a sense of dignity amid displacement.
- Children received essential care, education materials and trauma support, helping them begin to heal from the emotional toll of war.

These numbers represent real lives changed – families who slept safely for the first time in months, children who finally had a hot meal, and mothers who no longer feared for the survival of their babies.

Global Challenges, Local Heroes

The humanitarian space in 2025 has faced immense global challenges — rising costs, dwindling funding, and a surge in crises across multiple regions. Yet our local delivery partners persist. They brave conflict zones, face logistical obstacles and risk their safety every day to ensure help reaches those in greatest need.

Their work reflects the spirit of Save an Orphan’s mission: to serve with compassion, resilience and humanity.

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Achievements and performance (continued)

How We Can Do More in 2026

With your continued support, through our partners we can expand our efforts to:

- Reach more hunger-stricken families with nourishing meals.
- Deliver essential medical care to areas without functioning hospitals.
- Provide safe shelters to thousands more families in camps and temporary settlements.
- Ensure that every orphaned or displaced child has access to education, trauma support and a path to a better future.

Together, we can continue saving lives – one family, one child, one meal at a time.

Build a Well Clean Water Campaign 2025

Introduction

Access to clean, safe water is a basic human right — yet millions still live without it. Through our Build a Well Campaign which is delivered by our expert charity partners on behalf of Save an Orphan International, we've transformed the lives of thousands by funding construction of water wells that bring clean drinking water directly to vulnerable communities. Our wells do more than quench thirst — they grow food, restore dignity and save lives.

Key Achievements

- Hundreds of Hand-Pump Wells Constructed: Each well provides daily access to clean drinking water for 20–30 individuals, often supporting not only the household but nearby neighbours as well.
- Integrated Home Gardens: Many hand-pump wells are accompanied by small vegetable gardens. We supply seeds and deliver essential training, empowering families to grow their own nutritious food. These gardens enhance food security and improve overall health.
- Deep Community Wells Established: Our large-scale solar-powered wells now serve entire villages — over 1,000 people daily. Equipped with multiple water distribution points, they dramatically reduce waiting times and ensure consistent water availability for drinking, cooking, cleaning and irrigation.

Community Benefits

- Empowering Women and Protecting Children: By bringing water closer to home, we eliminate the need for long, often dangerous journeys to distant sources. This drastically improves the safety of women and children, who are typically responsible for collecting water.
- Improved Food Security: Access to water enables families to cultivate home gardens, providing essential vegetables and improving nutrition.
- Enhanced Sanitation and Hygiene: Readily available clean water helps communities maintain better hygiene practices, significantly reducing the spread of waterborne diseases.

Health & Safety Impact

- Reduction in Waterborne Illnesses: With clean water on demand, we've seen marked improvements in community health, including reduced cases of diarrhoea and skin infections.
- Increased Safety for Vulnerable Groups: Women and children are no longer exposed to risks such as harassment, attacks or injury while fetching water from remote locations.
- Improved Living Standards: Families can now focus on education, work and personal growth instead of spending hours each day in search of water.

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Achievements and performance (continued)

Sustainability and Long-Term Impact

- Solar-Powered Technology: Our deep wells use sustainable solar energy to draw water efficiently and reliably, reducing environmental impact and maintenance costs.
- Community Ownership: We engage local communities in the planning, maintenance and management of wells, ensuring long-term success and empowerment.
- Training and Capacity Building: Beneficiaries receive training in water management, sanitation and vegetable farming, ensuring the project's benefits last well into the future.

Sponsor an Orphan Programme 2025

Thanks to your generous support, our Sponsor an Orphan Programme continues to transform the lives of vulnerable children around the world. Our goal is to continue scaling our operations with our charity partners year-on-year, reaching more communities, and creating long-term, sustainable impact. With your continued partnership, we are determined to bring hope, dignity and opportunity to every child in need.

Through your donations, we have been able to fund:

- Clean, safe drinking water to protect children from preventable illnesses.
- Nutritious meals every day to support their physical growth and well-being.
- Access to quality education, including school supplies, uniforms and tuition fees.
- Mentorship and emotional support from trusted adults and trained professionals.
- Safe and nurturing environments, helping each child feel valued, loved and protected.

As the charity's income continues to grow, so does our capacity to reach more children. We are proud to report that this year, we have not only sustained existing sponsorships but expanded into new regions, identifying and enrolling more orphans who urgently need our help.

There are still millions of orphaned children worldwide living without access to basic rights, education, and care. Our goal is to continue scaling our operations year-on-year, reaching more communities, and creating long-term, sustainable impact. With your continued partnership, we are determined to bring hope, dignity and opportunity to every child in need.

We've seen incredible transformations — children who once faced a future of uncertainty are now top of their class, smiling with confidence and dreaming big. These stories of resilience are only possible because of you.

Looking Ahead

In the coming year, we aim to:

- Launch digital learning tools to improve access to education in remote areas.
- Expand psychosocial support services to promote mental and emotional well-being.
- Strengthen local partnerships to build community-based care models for orphans.
- Increase sponsorship opportunities to allow more supporters to join the mission.

To every donor, sponsor and advocate — thank you. Your kindness is rewriting the future for children who once had none. Together, we are not just supporting orphans; we are empowering the next generation of leaders, doctors, teachers and change-makers.

Let's continue this life-changing journey — one child at a time.

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Achievements and performance (continued)

c. Fundraising activities and income generation

Fundraising Avenues

In 2025, Save An Orphan International diversified its fundraising strategies to ensure sustainable growth and enhanced donor engagement:

- Digital Pay-Per-Click (PPC) advertising is a powerful component of digital paid marketing that offers numerous benefits for the charity as a major contributor to donor growth.
- Individual Donor Giving: Cultivated relationships with individual supporters through personalised outreach.
- Major Donor Giving: Engaged high-value donors to secure substantial contributions for large-scale projects.
- Challenges and Donor Fundraisers: Organised events and challenges to motivate community participation and raise funds.
- Live TV Appeals: Hosted live television events to reach a broader audience and boost donations.
- Volunteers: Leveraged the dedication of volunteers to support fundraising activities and programme delivery.
- Direct Mail Campaigns: Utilised targeted mailings to inform and solicit support from potential donors.
- Online Giving: Enhanced our digital platforms to facilitate easy and secure online donations.
- Inbound/Outbound Donor Support Centre: Established a dedicated support centre to manage donor inquiries and provide timely assistance.

Major Benefits

These fundraising efforts have yielded significant benefits for the charity:

- Raising Awareness: Increased domestic awareness of our international work among key demographics.
- Community Presence: Enhanced our visibility and presence within local communities.
- Donor Database Growth: Expanded our donor database, laying the foundation for long-term financial sustainability.
- Volunteer Network Expansion: Grew our volunteer base, enabling us to execute more projects efficiently.
- Goodwill Building: Fostered strong relationships and goodwill within the communities we serve, ensuring ongoing trust and support.

Maximising Impact

At Save An Orphan International, our commitment to maximising impact is unwavering. We invest in real solutions that foster sustainable development and empower communities:

- Healthcare Programmes: Established clinics and health education initiatives, improving access to medical care and promoting health awareness.
- Education and Training: Provided educational tools, books and teacher support to ensure that orphans and vulnerable children receive a quality education.
- Livelihood Programmes: Offered vocational training and resources to help individuals generate sustainable incomes and achieve self-sufficiency.
- Emergency Response Food Aid Maintained readiness to deliver critical aid during emergencies, ensuring swift and effective interventions.

Our skilled partners play a crucial role in accessing and delivering vital aid to hard-to-reach communities, ensuring that our programmes are both effective and sustainable.

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Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

1. Purpose and Objectives

The purpose of this reserves policy is to ensure the financial stability of Save an Orphan and its ability to carry out its charitable mission in the face of unforeseen events or financial challenges. The reserves provide a safeguard, allowing the charity to continue its operations, maintain essential services, and adapt to changes in funding or operational demands. The policy aligns with the charity's strategic goals to ensure long-term sustainability and operational resilience.

2. Reserve Levels

Save an Orphan aims to maintain a reserve of £150,000. This amount represents approximately three months of operational costs, which will provide adequate protection against any short-term disruptions in income or unexpected expenditure.

3. Operating Costs

The reserves are based on three months of estimated operating expenses, ensuring that essential activities and services can continue in the event of an economic downturn, unexpected loss of income or other financial challenges.

4. Income Stability

Save an Orphan benefits from a stable income stream, derived from multiple sources such as direct debits and general donations. This diversified income base provides security but does not eliminate the need for reserves to cover any potential short-term income fluctuations or delays in receipt of funds.

5. Future Commitments

At present, Save an Orphan has no significant long-term commitments, such as leases or service contracts, beyond those with a termination notice period of three to six months. This flexibility reduces the risk of large, unforeseen financial obligations and reinforces the stability provided by the reserves.

6. Risk Assessment

Save an Orphan conducts regular reviews of income and expenditure to ensure prudent financial management. The charity has navigated economic downturns successfully and continues to grow. The management team is committed to ongoing financial risk assessment to ensure that reserves remain sufficient to cover unexpected challenges.

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7. Review of Reserves

The reserve level and this policy will be reviewed annually by the Board of Trustees, ensuring that it remains aligned with the charity's financial needs, operational costs, and long-term objectives.

At the year end 31 December 2025 the charity had total reserves of £367,906 (2024: £98,285), all of which comprise general funds. The free reserves of the charity, being the balance of general funds less fixed assets, were £344,783 at the year end (2024: £84,571). General funds are higher than the target reserves level at the year end. The charity has taken steps during the 2025 year to streamline operations and carefully track in year expenditure to ensure there are sufficient general reserves for any unforeseen circumstances that may occur.

c. Organisational Enhancements

In 2025, the charity made strategic investments to strengthen our organisational infrastructure:

- Staff and Training: Expanded our team and invested in comprehensive training programmes to enhance our operational capabilities.
- Technology Upgrades: Updated our website and implemented a bespoke Customer Relationship Management (CRM) system, enabling real-time performance tracking and improved donor engagement.
- Brand Building: Increased our presence on TV and social media platforms, raising public awareness and attracting new supporters.
- CRM System: The new updated CRM system allows us to better understand donor behaviours, provide timely feedback and tailor our communications to meet modern donor expectations.

These investments position SOI for sustained growth and enhanced impact in the years to come.

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Structure, governance and management

a. Constitution

Save An Orphan (International) is registered as a Charitable Incorporated Organisation (CIO) under Part 11 of the Charities Act 2011 since June 2016. The Trustees are legally responsible for the governance and management of the charity, ensuring compliance with all regulatory requirements and adherence to our mission and values.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO constitution.

c. Organisational structure and decision-making policies

The organisational structure of the charity is designed to support efficient management and programme delivery:

- Trustees: Provide governance and strategic direction.
- Senior Management Team: Responsible for day-to-day operations and implementation of trustee-approved strategies.
- Staff and Volunteers: Execute programmes and support fundraising efforts on the ground and in administrative capacities.

Trustees are tasked with:

- Strategic Oversight: Setting the strategic direction and ensuring the effective implementation of policies.
- Financial Stewardship: Overseeing financial management and ensuring the charity's financial health.
- Compliance and Accountability: Ensuring compliance with legal obligations and maintaining accountability to donors and beneficiaries.
- Inducting New Trustees: Bringing in new trustees as needed to enhance the charity's governance and operational capabilities.

d. Policies adopted for the induction and training of Trustees

New trustees undergo initial training to brief them on: their legal obligations under charity law, the Charity Commission guidance on public benefit, and inform them of the content of the CIO Foundation, the trustee board and decision-making processes, the charity business plan and recent financial performance of the charity. During the induction process they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will support the undertaking of their role.

e. Pay policy for key management personnel

Trustees appoint key management personnel, ensuring that the organisation is led by competent and dedicated individuals who align with SOI's mission and values.

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Structure, governance and management (continued)

f. Public Benefit

The objectives and activities outlined above demonstrate SOI's commitment to providing substantial public benefit. Through our comprehensive programmes and strategic initiatives, we have significantly alleviated poverty, supported orphans and provided essential aid to millions worldwide. The Trustees confirm compliance with section 17 of the Charities Act 2011, adhering to the public benefit guidance published by the Charity Commission for England and Wales.

Plans for future periods

The year 2025 has been a period of growth, resilience and profound impact for Save An Orphan International. Despite global challenges, we have successfully expanded our reach, enhanced our programmes, and deepened our relationships with donors and partners. Our commitment to transparency, accountability and effective programme delivery remains steadfast as we look forward to building on this momentum in 2026 and beyond.

With heartfelt gratitude, we thank our donors, volunteers, partners and supporters for their unwavering dedication and generosity. Together, we continue to transform lives and create a brighter future for orphans and vulnerable communities around the world.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

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Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Streets Audit LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Signed by:
Wasiq Chaudhry
3948379FA2A9442...

Wasiq Aftab Chaudhry
(Chair of Trustees)

Date: 14 October 2026

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SAVE AN ORPHAN (INTERNATIONAL)

Opinion

We have audited the financial statements of Save An Orphan (International) (the 'charity') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 United Kingdom, including the Financial Reporting Council'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.

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Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. 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. 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 course of 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 Trustees' Report 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.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, 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.

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Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor 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 an Auditors' Report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with Trustees and other management, and from our knowledge and experience of the charity and sector in which it operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, taxation legislation, data protection, anti-bribery, fundraising, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and review of legal fees; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity’s financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested a sample of bank payments to supporting purchase invoices;
- assessed whether judgments and assumptions made in determining accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SAVE AN ORPHAN (INTERNATIONAL) (CONTINUED)

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 Auditors' Report.

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 its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Streets Audit LLP

Streets Audit LLP
Chartered Accountant and Statutory Auditors
Lucy Tower Street
Lincoln
LN11XW

Date: 19 October 2026

Streets Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:					
Donations and legacies	3	**27,198**	**2,695,345**	**2,722,543**	*1,736,667*
Other income	4	**546,071**	**-**	**546,071**	*416,030*
Total income		**573,269**	**2,695,345**	**3,268,614**	*2,152,697*
Expenditure on:					
Raising funds	5	**165,005**	**1,797,151**	**1,962,156**	*1,243,158*
Charitable activities	7	**92,614**	**944,223**	**1,036,837**	*1,035,285*
Total expenditure		**257,619**	**2,741,374**	**2,998,993**	*2,278,443*
Net income/(expenditure)		**315,650**	**(46,029)**	**269,621**	*(125,746)*
Transfers between funds	16	**(46,029)**	**46,029**	**-**	*-*
Net movement in funds		**269,621**	**-**	**269,621**	*(125,746)*
Reconciliation of funds:					
Total funds brought forward		**98,285**	**-**	**98,285**	*224,031*
Net movement in funds		**269,621**	**-**	**269,621**	*(125,746)*
Total funds carried forward		**367,906**	**-**	**367,906**	*98,285*

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

The notes on pages 23 to 39 form part of these financial statements.

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BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		2025 £		*2024* *£*
Fixed assets					
Intangible assets	12		**-**		*9,825*
Tangible assets	13		**23,123**		*3,889*
			23,123		*13,714*
Current assets					
Debtors	14	**107,969**		*9,404*	
Cash at bank and in hand		**422,782**		*725,657*	
		530,751		*735,061*	
Current liabilities					
Creditors: amounts falling due within one year	15	**(185,968)**		*(650,490)*	
Net current assets			**344,783**		*84,571*
Total assets less current liabilities			**367,906**		*98,285*
Total net assets			**367,906**		*98,285*
Charity funds					
Restricted funds	16		**-**		*-*
Unrestricted funds	16		**367,906**		*98,285*
Total funds			**367,906**		*98,285*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Signed by:
Wasiq Chaudhry
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Wasiq Aftab Chaudhry
(Chair of Trustees)

Date: 14 October 2026

The notes on pages 23 to 39 form part of these financial statements.

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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	*2024* *£*
Cash flows from operating activities		
Net cash used in operating activities	**(281,551)**	*320,571*
Cash flows from investing activities		
Purchase of tangible fixed assets	**(21,324)**	*(4,058)*
Net cash used in investing activities	**(21,324)**	**(4,058)**
Cash flows from financing activities		
Net cash provided by financing activities	**-**	**-**
Change in cash and cash equivalents in the year	**(302,875)**	**316,513**
Cash and cash equivalents at the beginning of the year	**725,657**	*409,144*
Cash and cash equivalents at the end of the year	**422,782**	*725,657*

The notes on pages 23 to 39 form part of these financial statements

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. General information

As set out in the Trustee's Report, Save an Oprhan (International) is a registered Charitable Incorporated Organisation (CIO). The principal office of the charity is City West Office Park, Gelderd Road, Building 3, Leeds, LS12 6LN.

The principal objective of the charity is the prevention or relief of poverty anywhere in the world, including the relief of financial need and suffering amongst victims of natural or other disasters, by providing grants, items and services to individuals in need and charities or other organisations working to prevent or relieve poverty in these areas. The charity met this objective during the year by providing grants to institutions who provide this public benefit on behalf of Save an Orphan (International).

The functional currency of the charity is pound sterling.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Save An Orphan (International) meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised as income when received. Donations are classified between restricted and unrestricted funds according to any conditions attached by the donor.

Gift Aid recoverable on eligible donations is recognised in the same period as the related donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. The charity has one charitable activity, Preventing and relieving poverty, and therefore all direct and support costs are allocated to this activity in the financial statements.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities, digital marketing and assoicated costs, events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Intangible assets and amortisation

Intangible assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Website	-	20 % straight line basis

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2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	-	20% straight line basis

2.6 Debtors

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

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

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2. Accounting policies (continued)

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Donations	27,198	2,695,345	**2,722,543**	*1,736,667*
Total 2024	*202,118*	*1,534,549*	*1,736,667*	

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4. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Gift aid income	546,071	**546,071**	*416,030*
Total 2024	*416,030*	*416,030*	

5. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Marketing and donor feedback	50,124	1,642,329	**1,692,453**	*1,130,479*
Merchant fees	61,134	-	**61,134**	-
Costs of raising voluntary income - wages and salaries	48,890	142,657	**191,547**	*105,268*
Costs of raising voluntary income - NI	3,440	10,322	**13,762**	*5,851*
Costs of raising voluntary income - pension costs	1,417	1,843	**3,260**	*1,560*
Total 2025	165,005	1,797,151	**1,962,156**	*1,243,158*
Total 2024	*196,609*	*1,046,549*	*1,243,158*	

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6. Analysis of grants

	Grants to Institutions 2025 £	Total funds 2025 £	*Total funds 2024 £*
Grants, Preventing and relieving poverty	813,324	**813,324**	*810,430*
Total 2024	*810,430*	*810,430*	

The Charity has made the following material grants to institutions during the year:

	2025 £	*2024 £*
Name of institution		
ILM Charity	**231,790**	*10,250*
One Nation	**497,534**	*800,180*
13 Foundation	**84,000**	-
	813,324	*810,430*
	813,324	*810,430*

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	*Total 2024 £*
Preventing and relieving poverty	92,614	944,223	**1,036,837**	*1,035,285*
Total 2024	*167,889*	*867,396*	*1,035,285*	

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8. Analysis of expenditure by activities

	Grant funding of activities 2025 £	Support costs 2025 £	Total funds 2025 £	*Total funds 2024 £*
Preventing and relieving poverty	813,324	223,513	**1,036,837**	*1,035,285*
Total 2024	*810,430*	*224,855*	*1,035,285*	

Analysis of support costs

	Preventing and relieving poverty 2025 £	Total funds 2025 £	*Total funds 2024 £*
Staff costs	130,899	**130,899**	*75,955*
Depreciation	2,090	**2,090**	*169*
Legal and professional fees	2,989	**2,989**	*880*
Staffing and contractor costs	1,066	**1,066**	*48,004*
Amortisation	9,825	**9,825**	*9,825*
Audit and accountancy fees	20,380	**20,380**	*13,608*
Office expenses	26,151	**26,151**	*17,142*
Website	27,041	**27,041**	*56,498*
Other support costs	3,072	**3,072**	*2,774*
Total 2025	223,513	**223,513**	*224,855*
Total 2024	*224,855*	*224,855*	

9. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £12,900 (2024 - £12,900).

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10. Staff costs

	2025 £	*2024* *£*
Wages and salaries	**306,047**	*172,748*
Social security costs	**28,840**	*13,556*
Contribution to defined contribution pension schemes	**4,581**	*2,330*
	339,468	*188,634*

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	*2024* *No.*
Management	**2**	*2*
Marketing and donor feedback	**5**	*5*
	7	*7*

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	*2024* *No.*
In the band £70,001 - £80,000	**-**	*1*

Included within these bandings are payments made to employees who were paid as self employed contractors prior to issue of employment contracts and payroll set up which took place during the year under review.

Included within staff costs, and staffing and contractor costs, are remuneration and benefits totaling £130,899 (2024 - £123,960) paid to charity contractors and employees that the Trustees' consider to be key management personnel of the charity.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 31 December 2025, no Trustee expenses have been incurred *(2024 - £NIL)*.

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12. Intangible assets

	Website £
Cost	
At 1 January 2025	**49,126**
At 31 December 2025	**49,126**
Amortisation	
At 1 January 2025	**39,301**
Charge for the year	**9,825**
At 31 December 2025	**49,126**
Net book value	
At 31 December 2025	**-**
At 31 December 2024	*9,825*

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13. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 January 2025	**4,058**
Additions	**21,324**
At 31 December 2025	**25,382**
Depreciation	
At 1 January 2025	**169**
Charge for the year	**2,090**
At 31 December 2025	**2,259**
Net book value	
At 31 December 2025	**23,123**
At 31 December 2024	*3,889*

14. Debtors

	2025 £	*2024 £*
Due within one year		
Prepayments and accrued income	**107,969**	*9,404*
	107,969	*9,404*

15. Creditors: Amounts falling due within one year

	2025 £	*2024 £*
Other creditors	**2,266**	-
Accruals and deferred income	**183,702**	*650,490*
	185,968	*650,490*

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16. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2025 £
Unrestricted funds					
General	**98,285**	**573,269**	**(257,619)**	**(46,029)**	**367,906**
Restricted funds					
Emergency relief	**-**	**2,331,880**	**(2,377,909)**	**46,029**	**-**
Qurbani	**-**	**363,465**	**(363,465)**	**-**	**-**
	-	**2,695,345**	**(2,741,374)**	**46,029**	**-**
Total of funds	**98,285**	**3,268,614**	**(2,998,993)**	**-**	**367,906**

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16. Statement of funds (continued)

Restricted funds
The charity has one core activity, to prevent and relieve poverty. The charity's main funding source is through online donations received, to provide general relief or for specific emergency appeals.

Emergency relief
The Emergency Relief fund represents donations received to provide humanitarian assistance to individuals and communities affected by poverty, conflict, natural disasters and other emergencies. The Fund enables the charity to respond to urgent and changing needs in crisis-affected countries, including Palestine, Pakistan and India, as well as other areas experiencing significant humanitarian hardship. Support provided through the fund can include the provision of essential food, clean water, medical assistance, hygiene supplies, shelter and other basic necessities.

Where appropriate, funds may also contribute towards the restoration and rehabilitation of essential community infrastructure damaged or destroyed by conflict or natural disasters, including sanitation facilities, roads, schools and classrooms.

The fund is also supported by specific monthly appeals. These include the Rabi al-Awwal appeal, which places a particular focus on supporting orphans and vulnerable children globally during the month, and donations made through the Donate Your Interest fund appeal, are used towards sanitation facilities, roads, schools and classrooms

During major emergencies such as flooding, earthquakes and armed conflict, community facilities can become an important source of practical and emotional support. In many affected communities, mosques and other community spaces provide safe places of refuge and act as distribution points for food, clean water and essential supplies. They can also provide temporary shelter for people who have been displaced or made homeless and offer communities a place where they can come together, find support and maintain a sense of dignity and hope during extremely difficult circumstances. Where appropriate, the charity may also support the provision and distribution of religious and educational materials, including copies of the Qur’an, helping communities maintain access to faith, learning and spiritual support during periods of crisis.

The Trustees recognise that emergency relief is most effective when assistance is delivered promptly, responsibly and in response to verified needs. The charity therefore works with appropriate local partners and community representatives to identify those most in need and to ensure that these donated funds are used to provide practical assistance, restore essential services and support communities as they begin to recover.

Through the Emergency Relief fund, the charity seeks not only to respond to immediate humanitarian needs, but also to help affected communities rebuild, recover and regain stability following periods of crisis.

Qurbani
Giving Qurbani is a sacred act of worship highly encouraged by Allah. Every year during the Islamic month of Dhul Hijjah, Muslims around the world slaughter an animal – a goat, sheep, cow or camel – to reflect the Prophet Ibrahim’s willingness to sacrifice his son Ismail, for the sake of God. After the animal has been sacrificed, its meat is then distributed to those most in need.

This fund represents Qurbani giving to the charity, and is expended to provide orphans and their communities with a special Eid experience, by delivering meat to families across Asia and Africa.

Zakat
This fund represents Zakat donations received by the charity. These donations are expended on emergency relief and therefore the balance has been transferred in the current year and closed.

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16. Statement of funds (continued)

Transfers
Transfers between funds are made where expenditure on a particular fund, specifically Qurbani and Zakat, exceed the restricted donations received. Other donations received for general emergency relief, or for general purposes, are used to fund the balance of these projects.

Statement of funds - prior year

	Balance at 1 January 2024 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 December 2024 £*
Unrestricted funds					
General	*(113,518)*	*618,148*	*(364,498)*	*(41,847)*	*98,285*
Restricted funds					
Emergency relief	*337,549*	*1,432,547*	*(1,658,615)*	*(111,481)*	*-*
Qurbani	*-*	*74,085*	*(88,380)*	*14,295*	*-*
Zakat	*-*	*27,917*	*(166,950)*	*139,033*	*-*
	337,549	*1,534,549*	*(1,913,945)*	*41,847*	*-*
Total of funds	*224,031*	*2,152,697*	*(2,278,443)*	*-*	*98,285*

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17. Summary of funds

Summary of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2025 £
General funds	**98,285**	**573,269**	**(257,619)**	**(46,029)**	**367,906**
Restricted funds	**-**	**2,695,345**	**(2,741,374)**	**46,029**	**-**
	98,285	**3,268,614**	**(2,998,993)**	**-**	**367,906**

Summary of funds - prior year

	Balance at 1 January 2024 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 December 2024 £*
General funds	*(113,518)*	*618,148*	*(364,498)*	*(41,847)*	*98,285*
Restricted funds	*337,549*	*1,534,549*	*(1,913,945)*	*41,847*	*-*
	224,031	*2,152,697*	*(2,278,443)*	*-*	*98,285*

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18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	23,123	-	**23,123**
Current assets	408,751	122,000	**530,751**
Creditors due within one year	(63,968)	(122,000)	**(185,968)**
Total	367,906	-	**367,906**

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	*Restricted funds 2024 £*	*Total funds 2024 £*
Tangible fixed assets	*3,889*	*-*	*3,889*
Intangible fixed assets	*9,825*	*-*	*9,825*
Current assets	*127,111*	*607,950*	*735,061*
Creditors due within one year	*(42,540)*	*(607,950)*	*(650,490)*
Total	*98,285*	*-*	*98,285*

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19. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	*2024 £*
Net income/expenditure for the year (as per Statement of Financial Activities)	**269,621**	*(125,746)*
Adjustments for:		
Amortisation and depreciation charges	**11,915**	*9,994*
Increase in debtors	**(98,438)**	*(3,813)*
Increase/(decrease) in creditors	**(464,649)**	*440,136*
Net cash provided by/(used in) operating activities	**(281,551)**	*320,571*

20. Analysis of cash and cash equivalents

	2025 £	*2024 £*
Cash in hand	**422,782**	*725,657*
Total cash and cash equivalents	**422,782**	*725,657*

21. Analysis of changes in net debt

	At 1 January 2025 £	Cash flows £	At 31 December 2025 £
Cash at bank and in hand	**725,657**	**(302,875)**	**422,782**
	725,657	**(302,875)**	**422,782**

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22. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the scheme and amounted to £4,581 (2023: £2,330). There were no amounts relating to pension within creditors in the current or prior year.

23. Operating lease commitments

At 31 December 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025	*2024*
	£	*£*
Not later than 1 year	**12,601**	*7,707*

24. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2025.