CHARITY REGISTRATION NUMBER: 1170795

RESCUE AID TRUST

Unaudited Financial Statements

31 December 2025

FRED MICHAEL & CO
Chartered accountants
12 Town Quay Wharf
Abbey Road
Barking
UK
IG11 7BZ

RESCUE AID TRUST

Financial Statements

Year ended 31 December 2025

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RESCUE AID TRUST

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	RESCUE AID TRUST
Charity registration number	1170795
Principal office	36 CLIFFORD ROAD WALTHAMSTOW LONDON E17 4JE UK
The trustees	
	Mrs ARONY MULLICK Mr HASAN RAHMAN Ms SHAMIMA BEGUM
Independent examiner	Fred Michael & Co 12 Town Quay Wharf Abbey Road Barking UK IG11 7BZ

Structure, governance and management

The charity has adopted internal articles for its management purposes. The charity is governed through a manageresses committee of trustees who are not paid but volunteers.

Objectives and activities

The Charity's objects ("the Objects") are:

1. The relief of the poor, the aged, children and other people in need.

   The charity also seeks to provide global relief in situations of public calamity including floods, earthquakes, droughts, famine, epidemics, plagues, wars, refugee crises and other natural disasters.

   The charity provides support through grants, food, clothing, shelter, medical aid and supplies.

2. To advance education

   To promote agriculture and industrial projects with the aim of enabling those being helped to become self-sufficient.

3. Support to partners and organisation

   To assist partners and organisations aligned with the charity the charity's mission.

Achievements and performance

During the financial year ending 31 December 2025, Rescue Aid Trust actively supported various partners and organisation in furtherance of the charity's objectives. The charity's activities included supporting projects and initiatives aimed at providing relief and assistance to people in need. During the year, the charity supported a number of charitable projects, including the Amtoil Project, Darussunah Masjid, Winter Project, Qurbani Project and Maktab Project.

Amtoil Project

Location: Amtoil Village, Biswanath, Sylhet, Bangladesh

Amtoil village is facing a significant humanitarian crisis. Of its approximately 5,500 residents, nearly 500 are living with disabilities, many of whom are children with congenital conditions. This represents an exceptionally high concentration of people with disabilities within a single village in Bangladesh.

Many residents face challenging living conditions, including inadequate sanitation, limited access to safe drinking water, and insufficient healthcare facilities. These challenges disproportionately affect people with disabilities, who often require additional care, accessible accommodation, and rehabilitation support.

To address these urgent needs, **Rescue Aid Trust (RAT)** has been implementing the Amtoil Project, an initiative dedicated to improving the quality of life, dignity, and independence of people with disabilities and their families. The project focuses on providing disability-friendly accommodation, access to clean water, nutritious food, medical care, rehabilitation services, and essential community infrastructure.

Key Activities and Achievements:

1. Disability-Friendly House Construction

- Five houses were constructed last year.
- Two additional houses are currently under construction.
- A total of 17 houses have been completed to date.

2. Wheelchair-Accessible Water Hubs

- Five wheelchair-accessible water hubs were installed last year.
- A total of 18 hubs have been installed in Amtoil, with one additional hub in Chittagong, improving access to safe water for people with disabilities and the wider community.

3. Rehabilitation Camps
In collaboration with the Centre for the Rehabilitation of the Paralysed (CRP):

- 150 children and adults with disabilities benefited from rehabilitation camps.
- Assistive devices and wheelchairs were provided to 77 individuals, helping improve mobility, independence, and daily functioning.

4. Medical Camps and Cataract Surgeries
In collaboration with the Tafida Foundation:

- 29 cataract surgeries were performed.
- Medicines and medical treatment were provided to 350 people across different age groups.

5. Food Pack Distribution
Two food distribution camps were organised, benefiting 850 people. Support included essential food packs and nutritious food for children and people with disabilities, helping address food insecurity and nutritional needs.

6. Blanket Distribution
A total of 450 people with disabilities and their family members benefited from blanket distribution, providing essential warmth and support during the colder months.

7. Bridge Repair
Rescue Aid Trust repaired a bridge that had remained broken for almost 20 years. The restored bridge has improved local access to essential community facilities and services, making everyday journeys easier for residents.

Through the Amtoil Project, Rescue Aid Trust continues to address the practical challenges faced by people with disabilities and their families. By improving access to housing, clean water, healthcare, rehabilitation, food, and community infrastructure, the project aims to promote dignity, inclusion, and a better quality of life for the people of Amtoil.

The following photographs highlight some of the activities and achievements of the Amtoil Project.













Darussunnah Masjid, Amtoil

Darussunnah Masjid is the largest mosque in Amtoil. Since its construction approximately 50 years ago, the mosque has not undergone any major repairs or renovations. Recognising the need to restore and improve this important place of worship, Rescue Aid Trust has taken the initiative to reconstruct and develop the mosque.

Construction work is currently underway, and, InshaAllah, the ground floor is expected to be completed before Ramadan.

Below are some photographs showing the ongoing construction and development work.









Winter Project
Blanket Distribution program:

As part of its winter emergency response, Rescue Aid Trust organised blanket distribution programmes across five locations in the Sylhet and Sunamganj districts of Bangladesh.

A total of 1,500 blankets were distributed to support vulnerable families facing the challenges of cold winter weather. The beneficiaries included people with disabilities, older people, children, and economically disadvantaged families in need of essential winter support.

Through this initiative, Rescue Aid Trust aimed to provide warmth, comfort, and relief to those most affected by the harsh winter conditions.

The following photographs highlight some moments from the blanket distribution programmes.









Qurbani project:

This year, Rescue Aid Trust carried out its Qurbani meat distribution programme across **15 locations in Bangladesh**, providing fresh Qurbani meat to vulnerable families and communities in need.

The distribution covered several districts and regions, including:

- **Sylhet District:** Six locations — Sylhet Sadar, Companiganj, Beanibazar, Jaintiapur, Bishwanath, and Amtoil.
- **Moulvibazar District**
- **Sunamganj District:** Including Tahirpur and Bishwambharpur.
- **Brahmanbaria**
- **Khulna**
- **Cumilla**
- **Rangpur**
- **Rajshahi:** Two locations.

Through this initiative, Rescue Aid Trust aimed to share the blessings of Qurbani with underprivileged families, helping them enjoy nutritious food and experience the spirit of sacrifice, compassion, and community solidarity during Eid-ul-Adha.

The following photographs highlight moments from the Qurbani meat distribution programme across Bangladesh.






QURBANI 2026
Distribution Programme
Venu: Dighalia, Khulna


QURBANI EID
GIFT-2026
QURBANI EID
GIFT-2026
QURBANI EID
GIFT-2026

Maktab project:

Rescue Aid Trust has launched the **Amader Maktab Project** to strengthen Islamic education for Muslim children across Bangladesh. The initiative aims to establish, support, and operate community-based Maktabs, providing children with access to essential Islamic teachings, including Qur'an recitation, basic Islamic knowledge, and moral education.

Through this project, Rescue Aid Trust seeks to nurture the next generation of Muslims by making quality Islamic education more accessible to children within their local communities.

The following photographs highlight some of the activities and initiatives under the Amader Maktab Project.









Financial review:

Rescue Aid Trust raised funds through donations during the year and used these funds to support its charitable activities. total income for the year to ended 31 December 2025 was £194,142 all of which was unrestricted funds. The total expenditure on charitable activities was £193,822 resulting in a net income (Surplus) of £320.00 for the year. The charity's unrestricted funds and net assets as at 31 December 2025 amounted to £2,437.00

The trustees' annual report was approved on 25 September 2026 and signed on behalf of the board of trustees by:

MR HASAN RAHMAN
Trustee

Charity Secretary

RESCUE AID TRUST

Independent Examiner's Report to the Trustees of RESCUE AID TRUST

Year ended 31 December 2025

I report on the financial statements for the year ended 31 December 2025, which comprise the statement of financial activities, statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe: 1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

Independent Examiner

12 Town Quay Wharf
Abbey Road
Barking
UK
IG11 7BZ

RESCUE AID TRUST

Statement of Financial Activities

Year ended 31 December 2025

	Note	Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	**4**	194,142	194,142	262,118
Total income		194,142	194,142	262,118
Expenditure				
Expenditure on charitable activities	**5,6**	193,822	193,822	265,063
Total expenditure		193,822	193,822	265,063
Net income/(expenditure)		320	320	(2,945)
Reconciliation of funds				
Total funds brought forward		2,117	2,117	5,062
Total funds carried forward		2,437	2,437	2,117

The notes on pages 8 to 11 form part of these financial statements.

RESCUE AID TRUST

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		2,437	2,117
Net current assets		2,437	2,117
Total assets less current liabilities		2,437	2,117
Funds of the charity			
Unrestricted funds		2,437	2,117
Total charity funds	**9**	2,437	2,117

These financial statements were approved by the board of trustees and authorised for issue on 25 September 2026, and are signed on behalf of the board by:



Mr HASAN RAHMAN
Trustee

The notes on pages 8 to 11 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 36 CLIFFORD ROAD, WALTHAMSTOW, LONDON, E17 4JE, UK.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Statement of financial activities

Judgements and key sources of estimation uncertainty

No uncertainty

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies ***(continued)***

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Donations and legacies

	Unrestricted Funds	**Total Funds 2025**	Unrestricted Funds	Total Funds 2024
	£	**£**	£	£
Donations				
General Donations	8,155	8,155	262,118	262,118
Qurbani Project	26,158	26,158	–	–
Darussunnah Project	38,504	38,504	–	–
Amtoil Project	92,602	92,602	–	–
Winter Project	17,650	17,650	–	–
Maktab Project	11,073	11,073	–	–
	194,142	194,142	262,118	262,118

5. Expenditure on charitable activities by fund type

	Unrestricted Funds	**Total Funds 2025**	Unrestricted Funds	Total Funds 2024
	£	**£**	£	£
Amtoil Project	92,282	92,282	265,000	265,000
Darussunah Masjid	38,504	38,504	–	–
Winter Project	17,650	17,650	–	–
Qurbani Project	26,158	26,158	–	–
Maktab Project	11,073	11,073	–	–
General	8,155	8,155	–	–
Support costs	–	–	63	63
	193,822	193,822	265,063	265,063

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	**Total funds 2025**	Total fund 2024
	£	**£**	£
Amtoil Project	92,282	92,282	265,063
Darussunah Masjid	38,504	38,504	–
Winter Project	17,650	17,650	–
Qurbani Project	26,158	26,158	–
Maktab Project	11,073	11,073	–
General	8,155	8,155	–
	193,822	193,822	265,063

7. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	**2024**
	£	£

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

8. Trustee remuneration and expenses

no remuneration or other benefits from employment with the charity or a related entity were received by the trustees;

9. Analysis of charitable funds

Unrestricted funds

	At 1 January 2024	Income	Expenditure	At 31 December 2025
	£	£	£	£
General funds	2,117	194,142	(193,822)	2,437

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	5,062	262,118	(265,063)	2,117