PakAID

(A Company limited by Guarantee)

Company Number 11732775

Registered Charity No. 1183821

DIRECTORS' AND TRUSTEES' REPORT

AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

ELLIOT, WOOLFE & ROSE AUDIT AND ADVISORY SERVICES LLP

Chartered Accountants

Registered Auditors

PakAID

(A Company limited by Guarantee)

Charity Number 1183821 Company Number 11732775

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

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(A Company limited by Guarantee)

Charity Number 1183821 Company Number 11732775

YEAR ENDED 31ST DECEMBER 2025

LEGAL AND ADMINISTRATIVE INFORMATION

Incorporation Number:	11732775
Registered Charity Number:	1183821
Trustees/Directors:	Ms A A Chaudhry N Javaid Mrs A Iqbal
Key Management Personnel	S Yusaf – Executive functions' lead A Hossain – Finance functions' lead The above are employees at Al-Khair Foundation (UK Charity No. 1126808)
Registered Office:	918 Manchester Road, Bradford, BD5 8DH
Auditors:	Elliot, Woolfe & Rose Audit and Advisory Services LLP. Chartered Accountants Devonshire House, 582 Honeypot Lane, Stanmore, Middlesex HA7 1JS
Solicitors:	L B Monier-Williams LLB 1 The Sanctuary London, SW1P 3JT
Bankers:	Lloyds Bank plc 25, Gresham Street London, EC2V 7HN
Governing Document:	Memorandum and Articles of Association dated 18th December 2018

PakAID

(A Company limited by Guarantee)

Charity Number 1183821 Company Number 11732775

DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2025

The Directors and Trustees present the annual report and the financial statements for the year ended 31st December 2025.

LEGAL AND ADMINISTRATIVE DETAILS

PakAID is incorporated under the Companies Act 2006 as a company Limited by Guarantee. The Company obtained charitable status with the Charity Commission on 10th June 2019 under registration number 1183821. Only members of the Company may be appointed Directors/Trustees. New Trustees go on an Induction Course when first appointed.

The following Directors who are regarded as trustees of PakAID held office during the year ended 31st December 2025.

Ms A A Chaudhry
N Javaid
Mrs A Iqbal

Al-Khair Foundation, (a UK registered charity No 1126808) are responsible for running the day-to-day activities of the Charity without charge.

TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with the applicable law and regulations.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Have due regard to guidance published by the Charity Commissioners on public benefit;
- Prepare the financial statements on the going concerns basis unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with the reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with normally accepted accounting conventions. They are also responsibly taking steps for the prevention and detection of fraud and other irregularities. They delegate day-to-day running of the Charity to the CEO of Al-Khair Foundation.

The trustees are responsible for the maintenance and integrity of the corporate financial information included on the company's website. None of our Trustees receive remuneration, expenses or other benefits from the Charity.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that they are obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Mission Statement

PakAID is a registered charity and company limited by guarantee. The initial funding was provided by the Al-Khair Foundation. PakAID is governed by a Board of Directors, which meets approximately every two months to agree the strategic direction of the organisation and review its operations.

PakAID's work focuses on supporting individuals and communities affected by poverty and hardship, both in Pakistan and internationally. The charity provides support in different forms, including financial assistance, goods and services, while also working alongside other charities and organisations that share its commitment to reducing poverty and supporting those in need.

As part of this work, PakAID also operates as an Implementing Partner Organisation (IPO), supporting other charities with the delivery of their programmes. This allows partner organisations to make use of PakAID's existing knowledge, expertise and experience to help deliver their charitable objectives.

Public Benefit

The Trustees confirm that they abide by the Charity Commission's general guidance on public benefit, complying with S4 of the Charities Act 2011 to have due regard to public benefit in pursuance of its' objectives and activities.

Review of Progress and Achievements

The trustees are satisfied at the progress of the Charity since inception.

PakAID was launched on 9 January 2019 in London at a prestigious event attended by over 500 guests including dignitaries from the UK and Pakistan and presided over by Chaudhry Mohammad Sarwar (then Governor of Punjab, Pakistan) and Imam Qasim Rashid Ahmad (Founder & Chairman of Al-Khair Foundation and IQRA TVs).

Since inception, PakAID has set-up its UK operations base and initiated contact with NGOs and INGOs in the UK and Pakistan for the furtherance of its objectives and has cultivated an expertise to deliver (amongst others) WASH, Shelter, and Religious dues activities and conduct these as an IPO.

During the year ended 31 December 2025, PakAID continued to deliver a broad range of humanitarian and development programmes in partnership with PakAID (UK), supporting vulnerable individuals, families and communities across Khyber Pakhtunkhwa, Punjab, Sindh and Azad Jammu and Kashmir.

The organisation's activities addressed a range of immediate and longer-term needs, including access to safe water, housing and community infrastructure, education and orphan care, seasonal assistance and emergency response.

Water and WASH

Access to safe and reliable water remained a significant area of programme delivery. During the year, PakAID completed 2,643 water projects, benefiting an estimated 63,165 people. These included the installation of 2,347 hand pumps, 128 solar hand pumps, 120 water wells, 47 solar water wells and one water filtration plant.

These interventions improved access to water at household and community level and, in many cases, reduced the time and distance required to obtain water.

Shelter

PakAID continued its efforts to provide safe and dignified accommodation for vulnerable families. During the year, 70 houses were completed, benefiting an estimated 339 individuals.

The programme included one-bedroom, two-bedroom and three-bedroom houses, together with mud houses, with the type of accommodation determined according to assessed need, family circumstances and local conditions. The provision of secure housing sought to improve the living conditions and longer-term security of vulnerable households.

Mosque Construction

The construction of mosques remained an important element of PakAID's community infrastructure programme. During the year, 136 mosques were completed, benefiting more than 29,200 community members.

The projects included medium and large mosques, as well as Jamia and large Jamia mosques. In addition to providing accessible places of worship, these facilities serve as important spaces for community gatherings and activities.

Education and Orphan Care

PakAID continued to support vulnerable children through its education and orphan care programmes. During the year, five schools remained in operation and a residential orphanage provided care and support to more than 50 children.

Through the LIFE USA Programme, 471 children received orphan sponsorship during the year, while 600 students benefited from back-to-school assistance. These programmes were intended to help children remain engaged in education and to provide essential support to those in particularly vulnerable circumstances.

Ramadan and Seasonal Assistance

PakAID continued to implement a range of seasonal programmes to support vulnerable individuals and families during important religious periods.

Through the LIFE USA Programme, 471 children received orphan sponsorship during the year, while 600 students benefited from back-to-school assistance. These programmes were intended to help children remain engaged in education and to provide essential support to those in particularly vulnerable circumstances.

Ramadan and Seasonal Assistance

PakAID continued to implement a range of seasonal programmes to support vulnerable individuals and families during important religious periods.

During Ramadan, 3,255 food packs were distributed, benefiting approximately 19,530 individuals. In addition, 7,000 Iftar meals and 1,750 Eid gifts were provided to support vulnerable families and communities during the holy month.

The Qurbani programme enabled the distribution of meat to an estimated 68,532 beneficiaries through the provision of 807 animals, comprising cows, bulls, goats and sheep. This assistance provided an important source of nutritious food for vulnerable households during Eid al-Adha.

Through its Sadqah and Aqeeqah programmes, PakAID distributed 382 goats, reaching approximately 5,730 families.

Emergency Response

During the year, PakAID also responded to urgent humanitarian needs arising from emergencies. Assistance included food support, emergency shelter and medical interventions for affected communities.

The emergency response reached more than 2,000 flood-affected families, while medical camps and associated interventions supported more than 12,000 beneficiaries. These activities focused on meeting immediate humanitarian needs and providing timely support to communities affected by crisis.

Overall Programme Delivery

Through its programme activities during the year, PakAID continued to support vulnerable communities across Pakistan by addressing both immediate humanitarian needs and longer-term development priorities.

The Trustees recognise the important contribution made by PakAID (Pakistan), its staff, field teams, partners, donors and supporters in enabling these programmes to be delivered. The Trustees remain committed to ensuring that charitable funds are applied responsibly and effectively in support of vulnerable individuals, families and communities.

The programme activities undertaken during the year reflect PakAID's continuing commitment to improving access to essential services, supporting vulnerable households and responding to humanitarian need with dignity, compassion and accountability.

Mr Nabeel Javaid
Board of Trustees
28 September 2026

PakAID

(A Company limited by Guarantee)

Charity Number 1183821 Company Number 11732775

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF PAKAID FOR THE YEAR ENDED 31ST DECEMBER 2025

Opinion

We have audited the accounts of PakAID (the 'charity') for the year ended 31 December 2025 which comprise the Statement of Financial Activities including Income and Expenditure, the Balance Sheet, and the notes to the accounts, 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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- Give a true and fair view of the state of the charitable company'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 Companies Act 2006.

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 *Auditor's 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 accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's 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 inconsistences 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.

In connection with out audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. 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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees report.
We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees, who are also directors of the charitable company for the purposes of company law, are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error. In preparing the accounts, 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

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 auditor's 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 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.

As part of our planning process:

- We enquired of management the systems and controls the charity has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The Charity did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the charity. We determined that the following were most relevant: the Charities SORP, FRS 102, Charities Act 2011, Companies Act 2006, and laws relating to safeguarding and health and safety.
- We considered the incentives and opportunities that exist in the Charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated and tailored our risk assessment accordingly.
- Using our knowledge of the Charity, together with the discussions held with the Charity at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Testing key income lines, in particular cut-off, for evidence of management bias.
- Assessing the validity of the classification of income, expenditure, assets and liabilities between unrestricted, designated and restricted funds.
- Performing a physical verification of key assets.
- Obtaining third-party confirmation of material bank balances.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as the charity board minutes for discussions of irregularities including fraud.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with the trustees of the charity.

A further description of our responsibilities is available on the Financial Reporting Council's website at: http://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



S.N. Seifert B.A. F.C.A.
(Senior Statutory Auditor)

28 September 2026

For and on behalf of
Elliot, Woolfe & Rose Audit and Advisory Services LLP.
Statutory Auditor
Devonshire House,
582 Honeypot Lane,
Stanmore,
Middlesex HA7 1JS

PakAID

(A Company limited by Guarantee)

Charity Number 1183821 Company Number 11732775

STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2025

	Note	Unrestricted Funds	Restricted Funds			
			UK Establishment set up costs Fund	Other Restricted Funds		
		Total £	Total £	Total £	Total 2025 £	Total 2024 £
INCOME FROM:						
Donations	2	—	—	2,000,000	2,000,000	4,379,468
		—	—	£2,000,000	£2,000,000	£4,379,468
EXPENDITURE ON:						
Raising Funds		—	—	—	—	—
Charitable Activities:	3					
Humanitarian response		—	—	144,295	144,295	144,590
WASH		—	—	719,346	719,346	717,686
Housing		—	—	243,193	243,193	242,632
Education		—	—	43,502	43,502	43,401
Religious dues		—	—	1,437,804	1,437,804	1,434,486
TOTAL EXPENDITURE		—	£—	£2,588,770	£2,588,770	£2,582,795
NET INCOME/(LOSS)		—	—	(588,770)	(588,770)	1,796,673
Total Funds brought forward		—	—	3,307,179	3,307,179	1,510,506
TOTAL FUNDS CARRIED FORWARD	9	£—	£—	£2,718,409	£2,718,409	£3,307,179

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The Notes on pages 12 to 16 form part of the Financial Statements.

PakAID

(A Company limited by Guarantee)

Charity Number 1183821 Company Number 11732775

BALANCE SHEET AS AT 31ST DECEMBER 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible assets	4	1,280,734	1,293,316
CURRENT ASSETS			
Cash at Bank and In Hand		1,443,675	2,019,863
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	5	(6,000)	(6,000)
Total assets less current liabilities		2,718,409	3,307,179
NET ASSETS		£2,718,409	£3,307,179
FUNDS EMPLOYED			
Unrestricted Funds		—	—
Restricted Funds	9	2,718,409	3,307,179
Total Charity funds		£2,718,409	£3,307,179

The Notes on pages 12 to 16 form part of the Financial Statements.

These Financial Statements have been prepared in accordance with the Companies Act 2006 relating to Small Companies.

Approved by the Trustees/Directors on 28 September 2026 and signed on their behalf by:

N Javaid

Mr Nabeel Javaid
Chair of Trustees

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

1. **ACCOUNTING POLICIES**

Accounting Policies

a) Basis of accounting

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

b) 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.

c) Going concern

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

d) Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company. (b) Disclosures in respect of financial instruments have not been presented.

e) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

f) Fund accounting

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

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.

1. ACCOUNTING POLICIES (continued)

Taxation

PakAID is a registered charity and not subject to Income or Corporation tax on its Income or Activities provided that resources are expended on the defined Charitable Activities.

Depreciation

The property acquired in earlier years has been depreciated in line with recommended rates for buildings.

These accounts comply with The Charities SORP FRS 102.

2. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Donations				
Voluntary Income Grants	—	2,000,000	2,000,000	4,376,968
Individual Grants	—	-	-	2,500
	£—	2,000,000	2,000,000	4,379,468

3. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct Costs £	Staff Costs £	Support Costs £	Total 2025 £	Total 2024 £
Cost of generating funds	—	—	—	—	—
Charitable Activities					
Humanitarian response	142,770	—	2,155	144,925	144,590
WASH	708,650	—	10,696	719,346	717,686
Housing	239,577	—	3,616	243,193	242,632
Education	42,855	—	647	43,502	43,401
Religious dues	1,416,427	—	21,377	1,437,804	1,434,486
Total Charitable Activities	£2,550,279	£-	£38,491	£2,588,770	£2,582,795

All costs are from restricted funds.

3.1 **Staff Costs and Number of Employees**

There are no employees; all management functions are carried out by Directors and employees of Al-Khair Foundation (see Legal and Administrative details on page 2).

3.2 **Trustees' Remuneration and Donations**

The Trustees received no Remuneration, Expenses or Benefits. No indemnity insurance is paid for the Trustees.

3.3 Analysis of governance and support costs

	2025	2024
	£	£
Governance cost		
Audit fee	6,000	6,000
Accountancy fees	3,600	3,600
	9,600	9,600
Support costs		
Bank charge	111	258
Office expenses	16,198	18,360
Depreciation	12,582	12,582
	28,891	31,200
	£38,491	£40,800

4. TANGIBLE FIXED ASSETS

	Freehold Land	Freehold Building £	Total £
Cost			
As at 1 January 2025	98,005	1,258,221	1,356,226
Additions	—	—	—
Release	—	—	—
As at 31 December 2025	£98,005	£1,258,221	£1,356,226
Depreciation			
As at 1 January 2025	—	62,910	62,910
Charge for the year	—	12,582	12,582
Release	—	—	—
As at 31 December 2025	£—	£75,492	£75,492
Net book values			
As at 31 December 2025	£98,005	£1,182,729	£1,280,734
As at 31 December 2024	£98,005	£1,195,311	£1,293,316

£1.5 million was allocated for office acquisition and set up costs, from which the trustees agreed to purchase a property to utilise as a UK Head Office, and to generate unrestricted income for its ongoing operations. The purchase was completed in March 2020 and £1,500,000 was transferred to 'Restricted Funds U.K. Establishment set up costs', and from this fund, the costs of the freehold and other associated costs were taken.

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Audit fee	£6,000	£6,000

6. CAPITAL EXPENDITURE

There were no capital and refurbishment commitments at 31st December 2025.

7. CONTINGENT LIABILITIES

There were no contingent liabilities at 31st December 2025.

8. RELATED PARTY TRANSACTIONS

The Related Party transactions to be reported are the major continuing assistance and help received from Al-Khair Foundation, whose staff are assisting the Trustees in the running of the Charity. During the year, donations were received from Al-Khair Foundation of £2,000,000. (2024 - £4,376,968).

9. MOVEMENT OF RESTRICTED FUNDS

Funder	Balance at 1st January 2025	Income	Expenditure	Transfers and Reallocation	Balance at 31st December 2025
UK Setup costs	54,361	—	—	—	54,361
Designated Fund (Fixed assets)	1,293,316	—	—	(12,582)	1,280,734
Humanitarian Response	—	100,000	(144,925)	44,925	
Community Donations	—	100,000	—	(100,000)	—
WASH	1,959,502	900,000	(719,346)	(756,842)	1,383,314
Religious Dues	—	200,000	(1,437,804)	1,237,804	—
Housing	—	700,000	(243,193)	(456,807)	—
Education	—	—	(43,502)	43,502	—
	£3,307,179	£2,000,000	£(2,588,770)	£—	£2,718,409

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Fixed assets	—	1,280,734	1,280,734	1,293,316
Cash at Bank	—	1,443,675	1,443,676	2,019,863
Creditors	—	(6,000)	(6,000)	(6,000)
	—	£2,718,409	£2,718,409	£3,307,179