Charity registration number: 1190788

THE CHAND FOUNDATION
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

The Chand Foundation
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The Chand Foundation
Reference and Administrative Details
For The Year Ended 31 March 2026

Trustees	Mr Afsar Ali - Secretary Mr Formuz Ali - Chairman (resigned 09/08/2025) Mr Formuz Ali - Treasurer (appointed 10/08/2025) Mr Monshur Ali - Treasurer (resigned 09/08/2025) Mr Monshur Ali - Chairman (appointed 10/08/2025)
Charity Number	1190788
Principal Address	36 Reynolds House Approach Road London E2 9JR
Independent Examiner	Askir Ali Quilfords Limited Chartered Certified Accountants 113 Romford Road London E15 4LY

The trustees present their report and the financial statements for the year ended 31 March 2026.

Objectives and Activities

Aims and Objectives
The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage in Bangladesh by providing: Grants, items and services to individuals in need and/or charities, or other organisations working to meet and relieve their charitable needs.

Financial Review

Funds in surplus
The charity received donations of £26,576 (2025: £17,378) for the period to 31 March 2026. After outgoing expenses of £14,237 (2025: £14,144), the charity was left with a surplus of £12,339 (2025: £3,234) for the year.

Structure, Governance and Management

Governing Document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.
The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Monshur Ali
Trustee
05/10/2026



The Chand Foundation
Independent Examiner's Report to the Trustees of The Chand Foundation
For The Year Ended 31 March 2026

I report to the trustees on my examination of the accounts of The Chand Foundation (the Trust) for the year ended 31 March 2026.

Responsibilities and Basis of Report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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.



Askir Ali
11/09/2026
Quilfords Limited
Chartered Certified Accountants
113 Romford Road
London
E15 4LY

The Chand Foundation
Statement of Financial Activities
For The Year Ended 31 March 2026

	Notes	2026 Unrestricted funds £	2025 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	26,576	17,378
EXPENDITURE ON:			
Raising funds	4	(1,869)	(1,929)
Charitable activities:	4		
Charitable activities		(12,368)	(12,215)
		(14,237)	(14,144)
NET INCOME		12,339	3,234
NET MOVEMENT IN FUNDS		12,339	3,234
RECONCILIATION OF FUNDS:			
Total funds brought forward		10,348	7,114
TOTAL FUNDS CARRIED FORWARD	7	22,687	10,348

The notes on pages 6 to 8 form part of these financial statements.

The Chand Foundation
Statement of Financial Position
As At 31 March 2026

	Notes	2026 Unrestricted funds £	2025 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		23,227	11,068
		23,227	11,068
Creditors: Amounts Falling Due Within One Year		**(540)**	**(720)**
NET CURRENT ASSETS (LIABILITIES)		**22,687**	**10,348**
TOTAL ASSETS LESS CURRENT LIABILITIES		**22,687**	**10,348**
NET ASSETS		**22,687**	**10,348**
FUNDS OF THE CHARITY			
Unrestricted Funds		22,687	10,348
TOTAL FUNDS	**7**	22,687	10,348

On behalf of the board

Mr Monshur Ali
Trustee
05/10/2026

The notes on pages 6 to 8 form part of these financial statements.



1. General Information

The Chand Foundation is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1190788. The principal address is 36 Reynolds House Approach Road, London, E2 9JR.

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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

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

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

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

2.3. Incoming Resources

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

2.4. Resources Expended

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

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.6. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

3. Income from Donations and Legacies

	2026 Unrestricted funds £	2025 Unrestricted funds £
Donations and gifts	26,576	17,378

4. Analysis of Expenditure

	2026 Support costs (see note 5) £
Raising funds	1,869
Charitable activities	12,368
	14,237

	2025 Support costs (see note 5) £
Raising funds	1,929
Charitable activities	12,215
	14,144

5. Support Costs

	Raising funds	Charitable activities	2026 Total
	£	£	£
General administration	1,869	12,368	14,237

	Raising funds	Charitable activities	2025 Total
	£	£	£
General administration	1,929	12,215	14,144

6. Average Number of Employees

Average number of employees during the year was: NIL (2025: NIL)

7. Movement in Funds

	As at 1 April 2025	Income	Expenditure	As at 31 March 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	10,348	26,576	(14,237)	22,687
Total funds	10,348	26,576	(14,237)	22,687

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	7,114	17,378	(14,144)	10,348
Total funds	7,114	17,378	(14,144)	10,348

8. Transactions with Trustees
None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.
No trustee expenses have been incurred.

9. Related Party Disclosures
There have been no related party transactions in the reporting period that require disclosure.

The Chand Foundation
Detailed Statement of Financial Activities
For The Year Ended 31 March 2026

	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations	26,576	17,378
	26,576	17,378
	26,576	17,378
EXPENDITURE ON:		
Raising funds		
Accountancy fees	(540)	(540)
Professional fees	(1,320)	(1,320)
Bank charges	(9)	(69)
	(1,869)	(1,929)
Charitable Activities:		
Charitable activities		
Wedding costs for poor	(264)	-
Food distribution	(5,177)	(5,856)
Farming projects	(653)	-
Amala Masjid and Vill C.Centre	(408)	-
Website costs	-	(304)
Blankets for poor	-	(27)
Family support	(1,583)	(1,638)
Student support	(409)	(593)
House repairs	(2,426)	(3,234)
Medical support	(1,448)	(563)
	(12,368)	(12,215)
	(14,237)	(14,144)
NET INCOME	**12,339**	**3,234**