Registered number: 12479372

THE SARIKHANI FOUNDATION
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2026

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The Sarikhani Foundation
Contents

	Page
Balance Sheet	1
Notes to the Financial Statements	2—3

The Sarikhani Foundation
Balance Sheet
As At 28 February 2026

Registered number: 12479372

	Notes	2026		2025	
		£	£	£	£
CURRENT ASSETS					
Debtors	**4**	2,660		3,004	
Cash at bank and in hand		88,167		36,032	
		90,827		39,036	
Creditors: Amounts Falling Due Within One Year	**5**	(38,438)		(5,292)	
NET CURRENT ASSETS (LIABILITIES)			52,389		33,744
TOTAL ASSETS LESS CURRENT LIABILITIES			52,389		33,744
NET ASSETS			52,389		33,744
Income and Expenditure Account			52,389		33,744
MEMBERS' FUNDS			52,389		33,744

For the year ending 28 February 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Income and Expenditure Account.

The financial statements were approved by the board of directors on 9 October 2026 and were signed on its behalf by:



Lady Ina Rokhsana Weston

Director

The notes on pages 2 to 3 form part of these financial statements.

1. General Information

The Sarikhani Foundation is a private company, limited by guarantee, incorporated in England & Wales, registered number 12479372. The registered office is 19, Hillsleigh Road, London, W8 7LE.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland " ("FRS 102") and requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in £, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

2.2. Going Concern Disclosure

The directors have not identified any material uncertainties related to events or conditions that may cast significant doubt about the company's ability to continue as a going concern.

2.3. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover represents donations received .

2.4. Financial Instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to release the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, other loans and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest rate method.

2.5. **Foreign Currencies**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating surplus.

2.6.

Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as laibilities once they are no longer at the discretion of the company.

2.7.

Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short tem liquid investments with original maturity of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

3. **Average Number of Employees**

Average number of employees, including directors, during the year was: 5 (2025: 5)

4. **Debtors**

	2026	2025
	£	£
Due within one year		
Other debtors	2,660	3,004

5. **Creditors: Amounts Falling Due Within One Year**

	2026	2025
	£	£
Accruals and deferred income	38,438	5,292

6. **Related Party Transactions**

During the year to 28 February 2026, the Sarikhani Family donated £171,000 (2025-£139,300) to the companmy.

7. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.