Company registration number: CE024198
Charity registration number: 1191661

Annual report and unaudited financial statements

for the year ended 31 December 2025

for

Hayat Orphanage

(limited by guarantee)

Hayat Orphanage
(limited by guarantee)

Contents page
for the year ended 31 December 2025

	Page
Trustees' report	1
Statement of financial activities	3
Balance sheet	4
Notes to the financial statements	5
Detailed statement of financial activities	12

Hayat Orphanage
(limited by guarantee)

Trustees' report
for the year ended 31 December 2025

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their report with the financial statements of the charitable company for the year ended 31 December 2025. The trustees have adopted the provisions of 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).

Objectives and activities

Objectives and aims

The main purpose of this charity is to support charitable activities in Afgahnistan.

Public benefit
The trustees have considered the Charity Commision's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Achievements and performance

Financial review

Principal risks and uncertainties

Structure, governance and management

Reference and administrative details

Company registration number

CE024198

Charity registration number

1191661

Trustees

The trustees shown below have held office during the period from 1 January 2025 to the date of this report.

Mr H Kharoty
Mr N Nassiry
Mr M Arabi

Trustees' report - continued
for the year ended 31 December 2025

Reference and administrative details - continued

Registered office

111 Wilton Road
Sparkhill
Birmingham
West Midlands
B11 4PN

This report was approved by the trustees on 29 September 2026 and signed on their behalf by:



Mr M Arabi, Trustee
29 September 2026

Hayat Orphanage
(limited by guarantee)

Statement of financial activities
for the year ended 31 December 2025

	Note	2025 Unrestricted funds £	2024 Total funds £
Income from:			
Donations and legacies	3	96,464	29,030
Expenditure on:			
Raising funds	4	(1,620)	-
Other	6	(289)	(353)
Total		(79,909)	(25,948)
Net movement in funds		16,555	3,082
Reconciliation of funds:			
Total funds brought forward		6,140	3,058
Total funds carried forward		22,695	6,140

Company registration number: CE024198

Hayat Orphanage

(limited by guarantee)

Balance sheet
as at 31 December 2025

	Note	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	10	1,318		1,608	
			1,318		1,608
Current assets					
Cash at bank and in hand	11	21,377		4,532	
			21,377		4,532
Net current assets			21,377		4,532
NET ASSETS			**22,695**		**6,140**
The funds of the charity:					
Unrestricted funds			22,695		6,140
TOTAL FUNDS	12		**22,695**		**6,140**

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies for the year ended 31 December 2025.

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

The trustees acknowledge their responsibilities to comply with the Companies Act 2006 in respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the Board of trustees and authorised for issue on 29 September 2026 and signed on its behalf by:

Mr M Arabi, Trustee
29 September 2026

Notes to the financial statements for the year ended 31 December 2025

1 Statutory information

Hayat Orphanage is a charitable company registered in England and Wales. Its company registration number is CE024198 and its charity registration number is 1191661. The charitable company is limited by guarantee. Its registered office is 111 Wilton Road, Sparkhill, Birmingham, West Midlands, B11 4PN.

2 Accounting policies

Basis of preparing the financial statements

These 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 2019)', the 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 historic cost convention.

Going concern

In preparing these financial statements, the trustees have assessed whether there are any material uncertainties related to events or conditions that cast significant doubt upon the charitable company's ability to continue as a going concern. In making this assessment, the trustees take into account all available information about the future which is at least 12 months from the date that the financial statements are authorised for issue.

The trustees consider that the charitable company has adequate resources to continue in business for the foreseeable future and that it is appropriate to adopt the going concern basis in preparing the financial statements.

Income

All income is recognised in the Statement of financial activities once the charitable company has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc.:

Computer equipment	-	18% reducing balance

Notes to the financial statements - continued for the year ended 31 December 2025

2 Accounting policies - continued

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 charitable company. 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.

3 Income from donations and legacies

	2025	2024
	Unrestricted funds	Total funds
	£	£
Donations	96,464	29,030

4 Expenditure on raising funds

Other trading activities

	2025	2024
	Unrestricted funds	Total funds
	£	£
Support costs	1,620	-

5 Support costs

Support costs, grouped by function, are apportioned to activities as follows:

			2025	2024
	Finance	Information technology	Total	Total
	£	£	£	£
Other trading activities	1,619	1	1,620	-

Notes to the financial statements - continued for the year ended 31 December 2025

5 Support costs - continued

Support costs, grouped by function, are analysed as follows:

	Finance	Information technology	2025 Total	2024 Total
	£	£	£	£
Other costs	1,619	1	1,620	-

6 Other expenditure

	2025 Unrestricted funds	2024 Total funds
	£	£
Depreciation of fixed assets	289	353

7 Trustees' remuneration and expenses

The trustees did not receive any remuneration or other benefits in either year.

Trustees' expenses

No trustee was reimbursed for expenses incurred in either year.

8 Employees

During the year the average number of employees was Nil (2024 - Nil).

No employees received emoluments exceeding £60,000 in either year.

9 Comparatives for the Statement of financial activities

	Unrestricted funds
	£
Income from:	
Donations and legacies	29,030

Notes to the financial statements - continued for the year ended 31 December 2025

9 Comparatives for the Statement of financial activities - continued

	Unrestricted funds £
Expenditure on:	
Other	(353)
Net movement in funds	3,082
Reconciliation of funds:	
Total funds brought forward	3,058
Total funds carried forward	6,140

10 Tangible fixed assets

	Computer equipment £
Cost	
At 1 January 2025	2,572
At 31 December 2025	2,572
Depreciation	
At 1 January 2025	964
Charge for year	290
At 31 December 2025	1,254
Net book value	
At 31 December 2025	1,318
At 31 December 2024	1,608

11 Cash at bank and in hand

	2025 £	2024 £
Bank deposit accounts	21,377	4,532

Notes to the financial statements - continued for the year ended 31 December 2025

12 Movement in funds

	At 1 January 2025 £	Income £	Expenditure £	At 31 December 2025 £
Unrestricted funds				
General fund	6,140	96,464	(79,909)	22,695

Comparatives for movement in funds

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
Unrestricted funds				
General fund	3,058	29,030	(25,948)	6,140

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
Total funds	3,058	29,030	(25,948)	6,140

13 Analysis of net assets

At 31 December 2025

	Unrestricted funds £
Fixed assets	
Tangible fixed assets	1,318
Current assets	
Cash at bank and in hand	21,377
Net current assets	21,377
Total assets less current liabilities	22,695
Net assets	22,695

13 Analysis of net assets - continued

At 31 December 2024

	Unrestricted funds £
Fixed assets	
Tangible fixed assets	1,608
Current assets	
Cash at bank and in hand	4,532
Net current assets	4,532
Total assets less current liabilities	6,140
Net assets	6,140

The detailed statement of financial activities which follows is for information purposes only.

It does not form part of the statutory financial statements.

Hayat Orphanage
(limited by guarantee)

Detailed statement of financial activities
for the year ended 31 December 2025

		2025		2024
	£	£	£	£
INCOME				
Donations and legacies		96,464		29,030
Total income		96,464		29,030
EXPENDITURE				
Other trading activities				
Bank charges	1,619		-	
Sundries	1		-	
		(1,620)		-
Other		(289)		(353)
Total expenditure		(79,909)		(25,948)
NET INCOME		16,555		3,082

Detailed statement of financial activities - continued
for the year ended 31 December 2025

	2025		2024
	£	£	£
SUPPORT COSTS			
Finance	1,619		-
Information technology	1		-
TOTAL SUPPORT COSTS	1,620		-