Charity registration number: 1192586

BAK FOUNDATION
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Watergates
Chartered Certified Accountants & Registered Auditors
109 Coleman Road
Leicester
LE5 4LE

BAK Foundation
Contents

	Page
Reference and Administrative Details	1
Trustees' Report	2—3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7—9
The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities	10

BAK Foundation
Reference and Administrative Details
For The Year Ended 31 December 2025

Trustees	B A Khan - Chair N Khan - Trustee C J Wain - Trustee M E Wain - Trustee A D Cullum - Trustee M S Bajwa - Trustee
Charity Number	1192586
Independent Examiner	Nazir Malida FCCA Watergates Chartered Certified Accountants & Registered Auditors 109 Coleman Road Leicester LE5 4LE

BAK Foundation
Trustees' Report For The Year Ended 31 December 2025

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

Objectives and Activities

Aims and Objectives

Objectives and Aims:
The Foundation’s core aims and objectives remain consistent. Our work continues to focus on supporting vulnerable individuals and families, promoting mental health and wellbeing, assisting children and young people facing challenging circumstances, and contributing towards humanitarian causes.

We aim to achieve these objectives through fundraising events, charitable initiatives, community participation and partnerships with established charities. We believe that collaboration is essential to ensuring that support reaches the people and communities who need it most.

Significant Activities

Significant activities:
1. Annual Charity Bike Ride – Gaza Sunbirds
Our annual charity bike ride raises funds and awareness in support of the Gaza Sunbirds, a Palestinian para-cycling team whose work has become associated with humanitarian relief and supporting people affected by conflict. The event brings together participants who share a commitment to using sport and physical activity to raise money for an important humanitarian cause.

2. Ramadan Food Pack Initiative – Give a Gift
Working in partnership with Give a Gift, we support the provision of food packs during the holy month of Ramadan. This initiative aims to help individuals and families experiencing financial hardship by providing essential food items during a particularly significant time of the year. It reflects the Foundation’s commitment to compassion, generosity and supporting those facing food insecurity.

3. Children's Support Packs – Forget Me Not Children's Hospice
Through our work with Forget Me Not Children's Hospice, we support initiatives intended to bring comfort and practical assistance to children and families facing exceptionally difficult circumstances. Our children's pack initiative forms part of our wider commitment to improving the wellbeing of children and offering support to families who may be experiencing emotional, practical or financial challenges.

4. Annual Christmas Toy Appeal
Our annual Christmas Toy Appeal aims to bring happiness and reassurance to children and families who may otherwise struggle to afford gifts during the festive season. Through fundraising, donations and community support, the appeal seeks to ensure that children from disadvantaged backgrounds can experience the joy of receiving a gift at Christmas. This initiative also provides an opportunity to encourage generosity and strengthen community involvement in charitable giving.

5. Annual Charity Football Match – Leeds Mind
Our annual charity football match raises funds for Leeds Mind, supporting its work in mental health awareness, education and support services. The event uses the positive and inclusive nature of sport to bring people together around an important cause, helping to raise awareness of mental health challenges while generating funds for a charity that supports people experiencing mental health difficulties.

Achievements and Performance

Main Achievements

BAK foundation were able to provide significant aid to various persons in need of support through their determined efforts.

Financial Review

Financial Position

BAK Foundation has demonstrated that it is an effectively run organisation with overall surplus funds. The charity had a net surplus of £40,909.38 (2024: £51,067.62).

Future Plans

As we move through 2026, BAK Foundation intends to build on these established initiatives and continue supporting the causes that remain central to our charitable purpose. We are optimistic about the year ahead and look forward to renewed participation from our supporters, volunteers, partners and the wider community.

We remain grateful to everyone who has contributed to the Foundation's work, whether through donations, volunteering, participating in fundraising events or helping to raise awareness of the causes we support.

Our underlying commitment remains the same: to make a meaningful difference to the lives of vulnerable people, support families facing hardship and contribute positively to the communities around us.

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, a deed of trust and constitutes an incorporated organisation.

The trustees' report was approved by the board of trustees and signed on its behalf by:

B A Khan

Trustee
30th October 2026

BAK Foundation
Independent Examiner's Report to the Trustees of BAK Foundation
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of BAK Foundation (the Trust) for the year ended 31 December 2025.

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.

Nazir Malida FCCA

29th October 2026
109 Coleman Road
Leicester
LE5 4LE

BAK Foundation
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	**2**	549	23,493
EXPENDITURE ON:			
Raising funds	**3**	(8,929)	(29,957)
Charitable activities:	**3**		
Support costs		-	(2,514)
Other		(1,779)	(3,895)
		(10,708)	(36,366)
NET EXPENDITURE		(10,159)	(12,873)
NET MOVEMENT IN FUNDS		(10,159)	(12,873)
RECONCILIATION OF FUNDS:			
Total funds brought forward		51,068	63,941
TOTAL FUNDS CARRIED FORWARD	**7**	40,909	51,068

The notes on pages 7 to 9 form part of these financial statements.

BAK Foundation
Statement of Financial Position
As At 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		40,909	51,068
		40,909	51,068
NET CURRENT ASSETS (LIABILITIES)		40,909	51,068
TOTAL ASSETS LESS CURRENT LIABILITIES		40,909	51,068
NET ASSETS		40,909	51,068
FUNDS OF THE CHARITY			
Unrestricted Funds		40,909	51,068
TOTAL FUNDS	**7**	40,909	51,068

On behalf of the board

B A Khan

Trustee
30th October 2026

The notes on pages 7 to 9 form part of these financial statements.

1. Accounting Policies

1.1. 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.

1.2. 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.

1.3. Incoming Resources

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

1.4. Resources Expended

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

1.5. 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.

1.6. Taxation

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

2. Income from Donations and Legacies

	2025 Unrestricted funds £	2024 Unrestricted funds £
Donations and gifts	549	23,493

3. **Analysis of Expenditure**

	Activities undertaken directly	Support costs (see note 4)	2025 Total
	£	£	£
Raising funds	4,966	3,963	8,929

	Activities undertaken directly	Support costs (see note 4)	2024 Total
	£	£	£
Raising funds	21,575	8,382	29,957
Support costs	-	2,514	2,514
	21,575	10,896	32,471

4. **Support Costs**

	2025 Raising funds
	£
General administration	3,963

	Raising funds	Support costs	2024 Total
	£	£	£
Employee costs	-	2,388	2,388
General administration	8,382	126	8,508
	8,382	2,514	10,896

5. **Staff Costs**

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	-	2,388

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

6. **Average Number of Employees**

Average number of employees during the year was: NIL (2024: NIL)

7. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	51,068	549	(10,708)	40,909
Total funds	51,068	549	(10,708)	40,909

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	63,941	23,493	(36,366)	51,068
Total funds	63,941	23,493	(36,366)	51,068

8. **Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2025	2024
	£	£

9. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

BAK Foundation
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	549	23,493
	549	23,493
	549	23,493
EXPENDITURE ON:		
Raising funds		
Donations	(4,966)	(21,152)
Printing, postage and stationery	-	(423)
Computer software, consumables and maintenance	(36)	(14)
Advertising and marketing costs	(3,880)	(8,368)
Bank charges	(47)	-
	(8,929)	(29,957)
Charitable Activities:		
Support costs		
Wages and salaries	-	(2,388)
Bank charges	-	(126)
	-	(2,514)
Other		
Other expenditure type A	(1,779)	(3,895)
	(1,779)	(3,895)
	(10,708)	(36,366)
NET EXPENDITURE	(10,159)	(12,873)