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AL-AYN SOCIAL CARE FOUNDATION INTERNATIONAL

(Charitable Incorporated Organisation)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Registered Charity No: 1196583

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Al-Ayn Social Care Foundation International
REFERENCE AND ADMINISTRATIVE INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025

Trustees	Mrs Aliya Azam – resigned effective 8 June 2026 Mrs Ghadeer Al-Safi - appointed effective 8 June 2026 Mr Mustafa Mohamed Dr Ali Kanaan Mr Ali Shalchi – resigned effective 8 June 2026
Charity Registration Number	1196583
Principal Address and Registered Office	Unit 5, Watling Gate 297 – 303 Edgware Road Colindale London NW9 6NB
Bankers	The Co-Operative Bank Skelmersdale WN8 6WT
Solicitor	Bates Wells & Braithwaite London LLP 10 Queen Street Place London EC4R 1BE
Independent Examiner	Moore Kingston Smith LLP 6th Floor, 9 Appold Street London EC2A 2AP

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The Trustees present their report, together with the financial statements of Al-Ayn Social Care Foundation International (the Charity) for the period ended 31 December 2025. The Trustees confirm that the report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP 2019) 'Accounting and Reporting by Charities' Second Edition applicable for accounting periods commencing on and after 1 January 2019.

Al-Ayn Social Care Foundation International is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission of England & Wales on 15 November 2021.

These financial statements cover the period from 1 January 2025 to 31 December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The CIO was registered on 15 November 2021 and its governing document has never been amended since registration.

Organisational structure

The Charity has a board of four trustees (the Trustees), who meet formally on a regular basis to determine and review implementation of the Charity's strategy, identify and manage risks and administer the affairs of the Charity. The Trustees are drawn from persons of suitable experience, professional qualification or business acumen who are deemed suitable to administer the assets and the running of the Charity. The management of the Charity is the responsibility of the Trustees who are appointed under the terms of the constitution, with some management responsibilities delegated. They receive no remuneration or financial benefit for their role as Trustees, except as may be permitted by the Charity's constitution. The Trustees will regularly review their training needs and if necessary obtain training for the Trustees where appropriate. Any new trustees would undergo an induction process which would include obtaining a copy of the Charity's constitution and minutes of meetings, declaring conflicts of interest, and attending meetings with the acting director and senior staff to be updated on the affairs of the Charity.

The Charity has no subsidiaries. As at the date of this report the Charity has 15 members registered in its Register of Members. Each member has been admitted to membership of the Charity by the Trustees in accordance with the terms of the Charity's constitution and a Membership Agreement signed between the Charity and each member prior to its accession. As at the date of this report these members are:

- Al-Ayn Social Care Foundation (Iraq)
- Al-Ayn Social Care Foundation (UK)
- Al-Ayn Social Care Foundation (Afghanistan) (associate membership only)
- Al-Ayn Social Care Foundation (Ghana) (associate membership only)
- Al-Ayn Social Care Foundation (Sweden)
- Al-Ayn Social Care Foundation (Germany)
- Al-Ayn Social Care Foundation (Netherlands)
- Al-Ayn Social Care Foundation (Switzerland)
- Al-Ayn Social Care Foundation (Denmark)
- Al-Ayn Social Care Foundation (Norway)
- Al-Ayn Social Care Foundation (USA)
- Al-Ayn Social Care Foundation (Australia)
- Al-Ayn Social Care Foundation (Belgium) (associate membership only)
- Al-Ayn Yemeni Social Care Foundation (Yemen)
- Al-Ayn Social Care Foundation (France)
- Al-Ayn Social Care Foundation (Canada)

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STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Risk management

The Trustees regularly review the major business and operational risks which the Charity faces, including risks associated with the diversity of its income and application of expenditure overseas. They have agreed and implemented policies and systems to ensure appropriate steps are taken to safeguard the Charity's assets, including by ensuring appropriate due diligence, monitoring and reporting is carried out on grant recipients and beneficiaries, and that grant agreements are entered into in accordance with the Charity Commission and HMRC guidance on overseas donations. Regular reports as necessary are produced for the Trustees to identify and, if necessary, manage business and operational risks. The Trustees regularly review the Charity's policies and systems and are satisfied with the policies and controls in place to manage the risks identified.

Objects

The objects of the charity for the public benefit are:

- the prevention or relief of poverty and financial hardship by providing: grants, items and services to orphans and other individuals in need and/or charities, or other organisations working to prevent or relieve poverty and financial hardship;
- the prevention or relief of sickness among orphans and other individuals in need, by purchasing medical equipment and/or providing grants to organisations working to prevent or relive sickness;
- the advancement of education; and
- the advancement of such other charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time.

Grant-making policies

The Charity has not made any UK or international grants in the reporting period but intends to make international grants in future in accordance with its "International Grants Policy". The procedure for international and UK grants includes identifying potential recipients, carrying out appropriate due diligence checks and risk assessments, and then entering into a grant agreement with the recipient. To help the Charity assess and manage the risks of overseas grants, the Trustees require recipients to provide a monitoring report using an agreed template, as set out in the grant agreements.

The Trustees will closely monitor all grants made, review the supporting documentation and undertake random inspection of the various projects that are supported by the grants.

The grants would typically be disbursed in instalments to ensure that agreed timings and results are being met and managed, and to enable monitoring and evaluation of progress. The nature of these activities will depend on the size and complexity of the grant and the perceived level of risk.

The Trustees have considered the Charity Commission guidance on working internationally and HMRC guidance on overseas payments and have put in place appropriate and robust arm's length grant agreements.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Reserves policy

The Trustees are of the view that holding substantial reserves is unnecessary, as it would tie up funds which could and should be spent on charitable activities.

The Trustees had decided for year ended 31 December 2025 that it was not necessary to hold a reserve. This is due to the fact that the Charity had no employees or any other contractual commitment, being still in early stages of building its presence.

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STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Principal funding

The Charity did not undertake substantial activities the reporting period. Going forwards, it is anticipated that funding for the activities of the Charity will be derived solely from the Members, donors and supporters of the Charity.

Investment powers and policy

The Trustees have the powers to make investments on behalf of the Charity as they deem fit, taking account of standard investment criteria. At the moment, the Charity's risk profile indicates that investments should be held in low risk assets. Consequently, all investments at the moment are currently held in bank account balances.

Related parties

Al-Ayn Social Care Foundation (Iraq), a charitable organisation incorporated under the laws of Iraq and registered with the certificate number IZ 71970, is a Member of the Charity. The Charity's right to use the Al-Ayn name and logo is derived under licence from an agreement with Al-Ayn Social Care Foundation (Iraq), but the Charity has neither received not provided any direct financial assistance to Al-Ayn Social Care Foundation (Iraq) during the reporting period.

Two trustees of the Charity (Mrs Aliya Azam and Mr Mustafa Mohsin Ali Mohamed) are also trustees of Al Ayn Social Care Foundation (UK) ("Al-Ayn UK"), a charitable incorporated organisation which is a Member of the Charity. The relationship between the Charity and Al-Ayn UK is governed in accordance with a membership agreement signed between the parties. However, these two trustees have not participated in any decisions relating to the Charity's relationship with Al-Ayn UK. In the reporting period the Charity made a grant of £24,223 to Al-Ayn UK (2024: £nil) and Al-Ayn UK has made some of its office space available for use by the Charity.

The Trustees are not aware of the existence of any other related parties.

ACHIEVEMENT AND PERFORMANCE

Information on the Charity's activities is available by visiting https://www.alayninternational.org/. During the reporting period, the Charity did not carry out substantial activities.

The reporting period has been spent continuing to set up the basis and infrastructure for the Charity's activities in future. The Charity envisages acting as an umbrella body coordinating the charitable activities of Al-Ayn entities around the world, and making grants to fund charitable activities. During the reporting period, the Charity has continued to set up technical, legal and infrastructure to enable the Charity to further its charitable objects in future.

The Trustees consider that the performance of the Charity in this financial period has been good, taking into account the legal, technical and physical infrastructure that has been successfully established.

Over the coming months and years the Charity now intends to play an active role coordinating the activities of its members around the world, providing support where needed. It is envisaged that the Charity may receive and make grants to one or more of its Members, to enable it to further its charitable purposes.

Volunteers

As well as its volunteer trustees, the Charity continued to benefit from the skills and experiences of volunteers during the period, across various areas of its work.

FINANCIAL REVIEW

The Charity has built strong presence amongst its members, and potential core supporters and donors. However, the priority during the reporting period has been to established infrastructure rather than to receive or disburse payments. As a result, income and expenditure has not been substantial. As a result, income for the period was £34,952 (2024: £3,005) and expenditure was £28,516 (2024: £143). Total funds carried forward are £9,429 (2024: £2,993)

The Trustees are satisfied that all funds received have been applied in an effective manner.

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PLANS FOR FUTURE PERIODS

The Charity will continue establishing the infrastructure needed to allow it to advance its charitable activities. It is anticipated that the Charity's activities will increase in future reporting periods, and that it may both receive and disburse funds to other organisations in pursuit of its charitable objectives. Over time the Charity intends to become the key body convening and coordinating the activities of Al-Ayn charitable entities around the world.

This will include provide training, guidance and support to Members, as well as representing Members internally in pursuit of its charitable objects. The Charity does not and will not impinge on the managerial and operational independence of its Members, but simply intends to convene and support them in furtherance of its charitable objects.

The Trustees are committed to ensuring all funds it receives or disburses is done in a way that is both effective and targeted. The Charity also plans to establish and expand its team further and update its processes to match new regulations and better enable it to perform its functions.

FUNDRAISING STATEMENT

The Charity is working to ensure that it has sufficient funds to enable it to meet its future charitable ambitions. The Trustees are committed to building trust with supporters, and in 2025 the Charity continued to build upon its internal policies and guidance to establish a strong footing for future activities.

The Trustees are committed to protecting vulnerable adults and children during any fundraising activities, through appropriate policies and procedures. The Charity's policies details this commitment and the Trustees regularly review the Charity's policies and procedures in line with performance.

Alongside this, the Charity is commitment to adhering to stringent procedures relating to all aspects of its work and in line with the Code of Fundraising Practice has meant that the Charity has received zero complaints about activities for the purposes of fundraising during the reporting period.

PUBLIC BENEFIT STATEMENT

In deciding the Charity's objectives and planning its activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on the prevention or relief of poverty and its supplementary public benefit guidance on the advancement of health or the saving of lives in accordance with the requirement of section 17(5) of the Charities Act 2011. The Trustees always ensure that the Charity's activities are undertaken in line with its charitable objects and aims.

Further details on the activities carried out in the reporting period to deliver public benefit are outlined above.

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charity and of the incoming resources and application of resources for that period. In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable incorporated organisation will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that financial statements comply with charity law. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on14 August 2026 and signed on their behalf by:

Signed by:
Mustafa Mohamed
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Mustafa Mohamed
Chair of Board of Trustees

Date: 14/8/2026

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Al-Ayn Social Care Foundation International
Independent Examiner's Report to the Trustees' of Al-Ayn Social Care Foundation International
FOR THE YEAR ENDED 31 DECEMBER 2025

I report to the Trustees on my examination of the accounts of Al-Ayn Social Care Foundation International for the year ended 31 December 2025.

Responsibilities and basis of report

As the Charity's Trustees, 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content 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.

Signed by:
Moore Kingston Smith LLP
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Samir Chandoo
For and on behalf of Moore Kingston Smith LLP
6th Floor
9 Appold Street
London
EC2A 2AP

Date: 24/8/2026

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Al-Ayn Social Care Foundation International
Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2025

INCOME AND EXPENDITURE	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and endowments from:					
Donations		23,181	11,771	34,952	3,005
Total Income		23,181	11,771	34,952	3,005
Expenditure on					
Raising funds		-	994	994	143
Charitable activities		23,104	4,418	27,522	-
Total Expenditure	2	23,104	5,412	28,516	143
Net movement in funds		77	6,359	6,436	2,862
Total funds brought forward		2,539	454	2,993	131
Total funds carried forward		2,616	6,813	9,429	2,993

All recognised gains and losses are included in the Statement of Financial Activities.

All the Charity's activities are classified as continuing.

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Al-Ayn Social Care Foundation International
Balance Sheet
As at YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £		2024 £
Current Assets				
Cash at bank and in hand		36,952		2,993
		36,952		2,993
Creditors: amounts falling due				
within one year	4	(27,523)		-
Net Current Assets			9,429	2,993
Net Assets	5		9,429	2,993
Represented by:				
Unrestricted funds			2,616	2,539
Restricted funds			6,813	454
TOTAL FUNDS	6		9,429	2,993

The financial statements were approved by the board and authorised for issue on 14 August 2026 and signed on its behalf by:

Signed by:
Mustafa Mohamed
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Mustafa Mohamed
Chair of Board of Trustees

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1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1. Basis of accounting

The financial statements have been prepared in accordance with 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) (second edition, effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Al-Ayn Social Care Foundation International meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The financial statements have therefore been prepared on a going concern basis.

1.2. Income

All income is included in the Statement of Financial Activities when the Charity is legally entitled to the income, there is probability of receipt and the amount can be quantified with reasonable accuracy.

Gifts in kind represent assets donated for distribution or use by the Charity. Assets given for distribution are recognised as income only when distributed. Assets given for use by the Charity are recognised when receivable. Gifts in kind are valued at the amount actually realised from the disposal of the assets or at the price the Charity would otherwise have paid for the assets.

No amounts are included in the financial statements for services donated by volunteers.

1.3. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Support costs which cannot be directly attributed to particular activities are apportioned based on estimated usage. Governance costs, which form part of support costs include expenditure on the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Charitable expenditure consists of all expenditure relating to the objects of the Charity. All costs are directly attributable to the activities under which they have been analysed.

1.4. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.5. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments.

1.6. Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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1.7. Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. All differences are taken to the Statement of Financial Activities.

1.8. Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor. The purposes and uses of the restricted funds are set out in the notes to the accounts.

2 Expenditure

	2025 £	2024 £
Raising funds		
Bank charges and fundraising costs	994	143
Charitable activities		
Grant expenditure	24,222	-
Governance costs		
Independent examiner fee	3,300	-
	28,516	143

3 Staff costs and trustee remuneration

Number of employees

The average monthly number of employees during the year was 0 (2024: 0).

No employee received remuneration amounting to more than £60,000 during the current and prior year.

None of the Trustees received any remuneration or reimbursement of expenses during the current and prior year.

During the year ended 31 December 2025 and 31 December 2024, the key management personnel were the Trustees who were not remunerated for the role.

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4 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	3,300	-
Grant creditor	24,223	-
	27,523	**-**

5 Analysis of net assets between funds

As at 31 December 2025	Unrestricted funds £	Restricted funds £	Total £
Current Assets	26,839	10,113	36,952
Current Liabilities	(24,223)	(3,300)	(27,523)
Total Funds	**2,616**	**6,813**	**9,429**

As at 31 December 2024	Unrestricted funds £	Restricted funds £	Total £
Current Assets	2,539	454	2,993
Current Liabilities	-	-	-
Total Funds	**2,539**	**454**	**2,993**

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6 Statement of funds

Year to 31 December 2025

	Brought Forward £	Income £	Expenditure £	Transfers £	Carried forward £
General funds	2,539	23,181	(23,104)	-	2,616
Restricted funds					
Afghanistan	-	90	(90)	-	-
Ghana	-	1,028	(1,028)	-	-
Iraq	454	10,653	(4,294)	-	6,813
Total funds	**2,993**	**34,952**	**(28,516)**	**-**	**9,429**

Year to 31 December 2024

	Brought Forward £	Income £	Expenditure £	Transfers £	Carried forward £
General funds	131	2,551	(143)	-	2,539
Restricted funds					
Afghanistan	-	-	-	-	-
Ghana	-	-	-	-	-
Iraq	-	454	-	-	454
Total funds	**131**	**3,005**	**(143)**	**-**	**2,993**

Restricted funds comprises donations made directly to Afghanistan, Ghana and Iraq.

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7 Related party transactions

Al-Ayn Social Care Foundation (Iraq), a charitable organisation incorporated under the laws of Iraq and registered with the certificate number IZ 71970, is a member of the Charity. The Charity's right to use the Al-Ayn name and logo is derived under licence from an agreement with Al-Ayn Social Care Foundation (Iraq), but the Charity has neither received nor provided any direct financial assistance to Al-Ayn Social Care Foundation (Iraq) during the reporting period.

Two trustees of the Charity (Mrs Aliya Azam and Mr Mustafa Mohsin Ali Mohamed) are also trustees of Al Ayn Social Care Foundation (UK) ("Al-Ayn UK"), a charitable incorporated organisation which is a Member of the Charity. In the reporting period the Charity made a grant of £24,223 (2024: £nil) to Al-Ayn UK, and Al-Ayn UK has made some of its office space available for use by the Charity. There was a balance owing of £24,223 (2024: £nil) to Al-Ayn UK at year end.