TEARS OF JOY FOUNDATION

REPORT AND FINANCIAL STATEMENTS FOR

THE PERIOD 1st Jan 2025 – 31st Dec 2025

CHARITY NO. 1200246

TEARS OF JOY FOUNDATION

REFERENCE AND ADMINISTRATIVE INFORMATION

STATUS

Tears of Joy Foundation is registered charity in England and Wales (Charity Commission)

MANAGEMENT TRUSTEES

Abdul Hakem Omar Haji	Chair
Ameir Ahmed	Vice-chair
Amar Said Salum	Appointed September 2022

BUSINESS MANAGER WITH DAY-TO-DAY MANAGEMENT RESPONSIBILITY

Amar Said Salum

REGISTERED OFFICE

53 Maple Avenue
Yiewsley
WEST DRAYTON
UB7 8LT

TEARS OF JOY FOUNDATION

REPORT OF THE MANAGEMENT TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Tears of Joy Foundation was established in June 2019 as a Charitable Foundation with a specific focus to providing essential resources such as clothing, medicines, and food, particularly during Ramadan, to those in need in Zanzibar. The foundation also focuses on improving local infrastructure by repairing schools, Madrasas, mosques, and other community buildings, aiming to alleviate poverty and promote sustainable development. Operating through a global network of volunteers from countries including the UK, US, and Canada. Key initiatives include distributing Iftar packages during Ramadan, addressing immediate needs of vulnerable families, and supporting education through the provision of materials, scholarships, and classroom renovations. Through these efforts, Tears of Joy seeks to improve living conditions and foster community growth in Zanzibar.

Management and Governance Arrangements

Tears of Joy Foundation currently has 3 Trustees. As per the constitution, the Managing Director of LHC Procurement Group Ltd automatically becomes the LHC Representative member. A minimum of three Trustees are required for the Foundation to be quorate. Trustees are recruited from time to time to ensure the Foundation has the required balance of relevant skills and experience necessary to discharge the role of Management Trustees. There is a formal process of appointing new members and new Trustees receive a comprehensive Induction Pack and this is complimented by a full induction to Tears of Joy Foundation. Existing Tears of Joy Foundation Trustees may fulfil the role of mentor should this be required.

The Foundation also operates best practice in having a self-appraisal system for Trustees, followed by a discussion with each Trustee by the Chair. It also arranges an annual Strategic Planning Meeting, followed by subsequent appropriate meetings if necessary. A Trustee also has the option of attending specific, relevant training courses, dependent on whether funds are held within Tears of Joy Foundation's training budget. Trustees review risks to Tears of Joy Foundation on a quarterly basis, and a suite of policies and procedures is available to Trustees. Normally, Trustees' retiral will take place by rotation to ensure a good balance of new and more experienced Trustees.

On a day-to-day basis, decisions are made by the Business Manager (with reference to her Line Manager and Trustees where appropriate). Where support is required, the Business Manager can call upon the appointed Line Manager for assistance. All major decisions on the operation of the Foundation rest with the Board of Trustees.

Objectives and Activities

Provision of Basic Needs Tears of Joy prioritises meeting the immediate needs of vulnerable individuals and families in East Africa, particularly in Zanzibar Islands by distributing clothing, medicines, and food packages. The organisation ensures that these essential items reach those who are most in need, especially during times of crisis or hardship.

Ramadan Iftar Packages During the holy month of Ramadan, Tears of Joy distributes Iftar packages to families across Zanzibar, enabling them to break their fast with nutritious and wholesome meals. This initiative not only addresses hunger but also fosters a sense of community and solidarity during this sacred time.

Infrastructure Development Tears of Joy is actively involved in improving local infrastructure by undertaking repairs and refurbishments of schools, Madrasas, mosques, and other community buildings. By investing in infrastructure, the organisation aims to create conducive environments for learning, worship, and community gatherings.

Education Support Recognising the importance of education in breaking the cycle of poverty, Tears of Joy provides support to local schools in Zanzibar. This support may include supplying educational materials, renovating classrooms, or offering scholarships to deserving students, thereby enhancing access to quality education for children in the region.

Impact and Achievements

Over the past three years, Tears of Joy's efforts have made a significant impact on the lives of individuals and communities in Zanzibar. Through the provision of basic needs, Ramadan Iftar packages, and infrastructure development initiatives, the organisation has improved the well-being and livelihoods of countless individuals. Additionally, by supporting education,

Tears of Joy has contributed to empowering future generations and building a brighter future for the community.

Challenges and Opportunities

Despite its achievements, Tears of Joy faces various challenges, including limited resources, logistical constraints, and the need for sustained funding. However, these challenges also present opportunities for the organisation to innovate, collaborate with local stakeholders, and leverage technology to enhance its impact and reach in Zanzibar.

Conclusion

In conclusion, Tears of Joy Foundation's operations in Zanzibar and East Africa reflect its commitment to serving humanity and making a positive difference in the lives of the less fortunate. Through its various initiatives, the organisation has demonstrated compassion, dedication, and resilience in addressing the needs of vulnerable communities. Moving forward, Tears of Joy remains steadfast in its mission to alleviate poverty, promote social justice, and empower individuals in Zanzibar and beyond

Risk Management

The Trustees have conducted a review into the major risks to which the charity is exposed and has established systems to mitigate those risks. The Trustees, having reviewed the risk management strategy, are confident that there are no strategic or operational risks that threaten the viability or ongoing operation of the Trust.

Plans for Future Periods

The Board of Trustees has agreed to a number of new strategic objectives to ensure that Tears of Joy Foundation adapts to the current business climate. The Foundation will be exploring a number of new business opportunities in the coming year.

Tears of Joy Foundation is currently looking to increase commercial and other partnerships in order to generate further income from members.

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Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements

Under charity law, the trustees are responsible for preparing a Trustees' Annual Report and financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the excess of expenditure over income for that period. The trustees have elected to prepare the financial statements in accordance with UK Accounting Standards, including FRS102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland.*

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- state whether the financial statements comply with the Foundation deed and rules, subject to any material departures disclosed and explained in the financial statements; and
- assess the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations or have no realistic alternative but to do so.

The trustees are required to act in accordance with the Charity Commission's Constitution and the rules of the charity. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under the Charities and Trustee Investment (England & Wales), those statements of accounts comply with the requirements of regulations under that Act. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Trustees

Management Trustees, who are trustees for the purpose of charity law, who served during the year and up to the date of this report are set out below:

None of the Management Committee members held any beneficial interest in the Charity at 31 March 2025 or at 31 December 2025.

Approved by the trustees on and signed on their behalf by:

Abdul Hakim Haji

Chairperson

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE TEARS OF JOY FOUNDATION

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 9 to 19.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ibrahim Azzan Al-Abri

Members of Chartered Institute of Management Accountant in England & Wales

Date:
02/09/

TEARS OF JOY FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	*Total Funds 2023 £*
Income and endowments from:				
Donations and legacies (Members Only)	7,000	50,500	**57,500**	*99,105*
Other trading activities	5,500	1,500	**7,000**	*6,344*
Total	**12,500**	**52,000**	**64,500**	*105,449*
Expenditure on:				
Raising funds				
Expenditure on raising donations and legacies	3,980	-	**3,980**	*2,345*
Expenditure on other trading activities	-	-	**-**	-
Charitable activities	-	51,644	**51,644**	*90,569*
Total	3,980	51,644	**55,624**	*92,914*
Net (expenditure)	8,520	356	**8,376**	*12,535*
Transfer of funds	-	-	-	-
Net movement in funds	8,520	356	**8,376**	*12,535*
Reconciliation of funds				
Total Funds brought forward	13,849	1,996	**15,845**	*2,034*
Total Funds at carried forward	22,369	2,352	**24,221**	*14,569*

The statement of financial activities includes all gains and losses recognised in the year.

LINTEL TRUST

BALANCE SHEET AS AT 31 December 2025

	2025 £	2025 £	2024 £	2024 £
Current assets				
Debtors	-		-	
Cash at bank and in hand	**24,721**		*15,845*	
Total current assets	**24,721**		*15,845*	
Liabilities				
Creditors: amounts falling due within one year	-		-	
Net current assets		**24,721**		*15,845*
Total assets less current liabilities		**24,721**		*15,845*
The funds of the charity:				
Unrestricted funds		**22,369**		*13,849*
Restricted funds		**2,352**		*1,996*
Total Charity Funds		**24,721**		*15,845*

The financial statements were authorised for issue by the Trustees on ..... and signed on its behalf by:

Abdul Hakim Haji
Chairperson

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:

a) Basis of preparation and assessment of going concern

These financial statements were prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"), the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS 102)).

b) Going concern

The financial statements have been prepared on a going concern basis. The trustees after reviewing the Charity's budget for 2025, including changes arising from the Covid-19 pandemic, are of the opinion that, taking account of severe but plausible downsides, the Charity will have sufficient funds to meet its liabilities as they fall due for a period of 12 months from the date of approval of the financial statements. The trustees therefore continue to adopt the going concern basis of accounting in preparing the annual financial statements.

c) Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been allocated or apportioned to the applicable expenditure.

Costs directly attributable to raising funds and charitable activities are allocated directly to the appropriate activity. All these costs have been allocated to the main activities and the allocations are detailed in the notes to the accounts. Support costs and governance costs including staff costs, which cannot be directly attributable to an activity are allocated on the basis of the time spent with staff on each activity.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of Tears of Joy Foundation. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the Trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside of the control of the charity.

d) Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised when the has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Investment income is recognised in the statement of financial activities when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

e) Donated Facilities

Donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. The estimated value of these facilities is recognised as a general donation and an equivalent amount is also included as part of support costs.

f) Creditors

Creditors are recognised initially at their settlement amount after allowing for any trade discounts due.

g) VAT

The Tears of Joy Foundation is not a VAT registered entity. no VAT paid was recoverable. Expenditure is therefore shown inclusive of VAT.

h) Taxation

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

i) Funds

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Unrestricted funds include designated funds where the trustees at their discretion, have created a fund for a specific purpose. Restricted funds are funds whereby the donor has specified are to be solely used for particular areas of the organisations work or for specific projects or services being undertaken by the organisation.

j) Financial Instruments

The Foundation only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.