AL AMAL FOUNDATION

Company number 13956700 | Charity number 1201295

annual financial statements and Trustees' Annual Report

For the year ended 31 March 2026

Prepared for trustee and client review • 29 October 2026

Statement of Financial Activities

Including income and expenditure account • Year ended 31 March 2026 • Unrestricted funds only

Income and expenditure	2026 (£)	2025 (£)
Donations and legacies	33,365.28	53,033.00
Total income	**33,365.28**	**53,033.00**
Expenditure on charitable activities – programme payments	(31,000.00)	(46,489.00)
Expenditure on charitable activities – allocated support costs	(829.88)	(152.00)
Total expenditure	**(31,829.88)**	**(46,641.00)**
Net income / movement in funds	**1,535.40**	**6,392.00**

All income and closing funds are presented as unrestricted based on client confirmations. Support costs are provisionally allocated to charitable activities pending final functional review. No restricted or endowment funds were identified.

Balance Sheet

As at 31 March 2026

Assets and funds	2026 (£)	2025 (£)
Cash at bank and in hand	53,742.50	52,207.10
Total current assets	**53,742.50**	**52,207.10**
Creditors falling due within one year	–	–
Net assets	**53,742.50**	**52,207.10**
Unrestricted general funds	53,742.50	52,207.10
Total charity funds	**53,742.50**	**52,207.10**

The 2025 column uses the detailed opening bank balance of £52,207.10 for continuity; the filed 2025 accounts disclose £52,207 rounded. Figures are shown in pence for review and would ordinarily be rounded consistently in final statutory accounts.

Movement in unrestricted funds

Movement	2026 (£)
Funds brought forward (1 April 2025)	52,207.10
Income	33,365.28
Expenditure	(31,829.88)
Funds carried forward (31 March 2026)	**53,742.50**

Notes to the financial statements

1. Basis of preparation. The financial statements are prepared as a going concern under the accruals framework of FRS 102 and the Charities SORP applicable to the year ended 31 March 2026, using the historical-cost convention where applicable. The underlying transaction records were maintained on a receipts-and-payments basis; the year-end review identified no accruals, prepayments or outstanding Gift Aid entitlements requiring recognition. This policy wording and the complete SORP disclosures remain subject to final review.

2. Income recognition. Donations are recognised when the charity is entitled to them, receipt is probable and the amount can be measured reliably. The client confirmed that all recorded donations were unrestricted. No Gift Aid claims had been submitted and no Gift Aid entitlement was outstanding at 31 March 2026.

3. Expenditure recognition. Expenditure is recognised when an obligation arises and the amount can be measured reliably. Charitable programme expenditure represents payments made to support charitable activities. Support costs have been allocated provisionally to charitable activities. The client confirmed that all £31,000 of charitable programme payments were paid by 31 March 2026.

4. Expenditure analysis.

Category	2026 (£)	2025 (£)
Charitable programme payments	31,000.00	46,489.00
Accountancy fees	600.00	–
Website and domain	123.58	–
Bank charges	106.30	152.00
Total expenditure	**31,829.88**	**46,641.00**

5. Cash and debtors. The only identified asset at 31 March 2026 was cash at bank of £53,742.50. No outstanding Gift Aid claims, other debtors, fixed assets, prepayments or investments were reported.

6. Creditors and commitments. No outstanding liabilities, financial commitments, guarantees or contingent liabilities were reported at 31 March 2026.

7. Employees. The client confirmed no employees and no wages or salaries in 2025/26. The comparative employee disclosure requires verification against the prior-year report, which stated an average of two employees.

8. Trustees. Four trustees served according to the information provided. No trustee remuneration or reimbursed expenses were reported for 2025/26; no related-party transactions were reported. Comparative trustee disclosures require final review.

9. Funds. All identified funds were unrestricted. The movement in general funds is shown on the preceding page. No restricted or endowment funds were reported.

10. Donated goods and services. No donated goods or donated professional services were reported for 2025/26.

11. Further disclosures. The final statutory accounts should be checked for all disclosures required by the applicable Charities SORP, FRS 102 and company law, including comparative note information and any fundraising/governance cost analysis.

AL AMAL FOUNDATION

Trustees' Annual Report

For the year ended 31 March 2026

Charity number: 1201295 | Company number: 13956700

1. Charitable Objectives

Al Amal Foundation is a charitable organisation dedicated to providing humanitarian relief and practical assistance to vulnerable and displaced people. Its work focuses particularly on communities affected by conflict, displacement, poverty and other humanitarian emergencies in Syria, especially in displacement camps in the north of the country.

The Foundation seeks to alleviate hardship, protect human dignity and improve living conditions through the provision of food, essential supplies, shelter-related assistance and educational support. Its approach recognises both the immediate needs of vulnerable families and the importance of helping individuals and communities build a better future.

2. Achievements and Performance

During the financial year ended 31 March 2026, Al Amal Foundation continued its humanitarian activities to support vulnerable families and children in need. Its work included food parcel distributions, children's clothing for Eid al-Adha, meat distributions and winter heating assistance.

These programmes were designed to address essential needs, ease financial pressures on disadvantaged households and provide practical assistance to people experiencing difficult living conditions.

3. Food Parcel Distribution

During the reporting year, the Foundation distributed 785 food parcels on four separate occasions, benefiting 785 families comprising approximately 3,620 individuals.

The programme aimed to help vulnerable families meet their basic food requirements and alleviate some of the hardship associated with limited financial resources and displacement. The distributions formed an important part of the Foundation's efforts to improve household food security and provide essential assistance to people in need.

4. Children's Clothing for Eid al-Adha 2025

On the occasion of Eid al-Adha 2025, the Foundation provided clothing to 921 boys and girls from vulnerable families.

The initiative aimed to support families struggling to meet their children's basic needs and enable children to participate in the Eid celebrations with greater dignity and happiness. It reflected the Foundation's commitment to children's welfare and to providing assistance that recognises both material needs and human dignity.

5. Meat Distribution

The Foundation organised two meat distributions during the reporting year, benefiting 142 families.

This assistance helped supplement the food supplies available to vulnerable households and supported their access to nutritious food. The programme complemented the Foundation's wider food assistance activities and its commitment to alleviating hardship among disadvantaged families.

6. Winter Heating Assistance

Recognising the difficulties faced by vulnerable families during the cold winter months, the Foundation provided heating materials to 240 families during the winter of 2025–2026.

The initiative aimed to help households cope with cold weather and reduce some of the difficulties associated with inadequate heating and limited financial resources. It formed part of the Foundation's wider humanitarian response to the essential needs of vulnerable and displaced communities.

7. Public Benefit

The Foundation's activities during the year were directed towards relieving poverty and hardship and improving the welfare of vulnerable individuals and families.

Through its food assistance, children's clothing, meat distribution and winter heating programmes, the Foundation sought to provide practical benefits to people experiencing difficult circumstances. The trustees recognise the importance of ensuring that charitable resources are used responsibly and that the Foundation's activities further its charitable purposes for the public benefit.

The trustees have regard to the Charity Commission's public benefit guidance when making relevant decisions.

8. Overall Assessment

The trustees regard the four programmes described above as important contributions to the Foundation's humanitarian objectives during the reporting year. The activities addressed different but interconnected needs, including food security, children's welfare and protection from winter hardship.

The Foundation remains committed to providing humanitarian assistance in a responsible and dignified manner and to directing its available resources towards vulnerable people in need.

The trustees acknowledge that humanitarian needs remain substantial and that continued fundraising, careful financial management and cooperation with appropriate partners are important to sustaining and developing the Foundation's work.

9. Structure, Governance and Management

Al Amal Foundation is governed by a board of four trustees. The trustees collectively oversee the charity's activities and resources and make decisions about charitable programmes, expenditure and allocation of funds.

The trustees identified for the reporting period are:

Trustee	Position

Mr Walid Saffour	Chair
Mr Nebal Istanbouly	Trustee
Mr Tariq Abdul Semad Pandor	Trustee
Mrs Elham Makansy Saffour	Trustee

10. Financial Review

For the year ended 31 March 2026, the charity recorded total income from donations and legacies of £33,365.28 (2025: £53,033.00). Total expenditure was £31,829.88 (2025: £46,641.00), including £31,000.00 spent on charitable programmes and £829.88 on support costs. The resulting net income for the year was £1,535.40 (2025: £6,392.00).

At 31 March 2026, the charity held cash at bank and unrestricted funds of £53,742.50. The charity had no outstanding creditors recorded at that date, based on the financial information supplied for preparation of the accounts.

11. Reserves and Retained Funds

At 31 March 2026, the Foundation held unrestricted funds of £53,742.50. The trustees intend to retain these funds to support future charitable activities, including humanitarian assistance to vulnerable individuals and families. The retained funds provide resources for responding to future charitable needs and continuing the Foundation's work.

12. Principal Risks and Uncertainties

The trustees identify reduced donations and difficulties raising sufficient funds as a principal risk to the Foundation's activities. As its charitable programmes rely on donations, lower income could constrain the assistance it is able to provide. Retaining unrestricted funds for future charitable activities helps provide some financial capacity to continue its work.

13. Future Plans

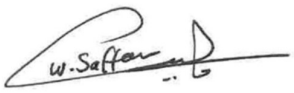
During the financial year ending 31 March 2027, the Foundation intends to continue its existing humanitarian activities, including food parcel distributions, children's clothing, meat distributions and winter heating assistance. The trustees expect the charity to continue operating broadly in line with its activities during the year ended 31 March 2026, focusing on relieving poverty and hardship among vulnerable individuals and families.

Approval

This combined report is a for trustee review and approval.

Approved by the trustees on: **29 October 2026**

Signed on behalf of the trustees: **Mr Walid Saffour**



Independent Examiner's Report

To the trustees of Al Amal Foundation

Charity number 1201295 | Company number 13956700

For the year ended 31 March 2026

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of Al Amal Foundation for the year ended 31 March 2026. The trustees are also the company's directors and are responsible for preparing the accounts in accordance with the Companies Act 2006.

I established that the company's accounts are exempt from audit under Part 16 of the Companies Act 2006 and are eligible for independent examination. I carried out my examination under section 145 of the Charities Act 2011 and followed the Directions issued by the Charity Commission under section 145(5)(b) of that Act.

Independent examiner's statement

I have completed my examination. Nothing came to my attention that gave me reasonable cause to believe that, in any material respect, the company failed to meet any of the following requirements.

1. Keep accounting records in accordance with section 386 of the Companies Act 2006.
2. Prepare accounts that agree with the accounting records.
3. Meet the accounting requirements of section 396 of the Companies Act 2006. The requirement for the accounts to give a true and fair view falls outside the scope of this examination.
4. Prepare the accounts in accordance with the methods and principles of the Charities SORP (FRS 102) applicable to the financial year.

My examination identified no other matters that need to be drawn to the trustees' attention for a proper understanding of the accounts.

Signature _____

Name Osamah Kabulan

Relevant qualifications or memberships Accountancy Degree / MIAB: 294981

Address 7-11 Minerva Road, London, NW10 6HJ

Date 29/10/2026