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Registered Charity Number
1202196

YAWAR'S HEART AND SOUL

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 NOVEMBER 2025

Apex Associates LLP
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YAWAR'S HEART AND SOUL
Report and accounts
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YAWAR'S HEART AND SOUL Charity Information

Trustees

Mrs. Ghazala Rashid
Mrs Asna Khan
Mr. Omer Seraj

Accountants

Aftab Ahmad Khan
Apex Associates LLP
Accountants and Tax Consultants
58-A Ilford Lane
Ilford
Essex
IG1 2JY

Bankers

Lloyds Bank
Andover
BX1 1LT

Registered office

175 Southend Arterial Road
Hornchurch
Essex
RM11 2SF
United Kingdom

Registered charity number

1202196

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YAWAR'S HEART AND SOUL
The report of the trustees for the period ended 30 November 2025

Introduction

The trustees present their final report and accounts for the period ended 30 November 2025. The board of trustees are satisfied with the performance of the charity during the year and the position at 30 November 2025 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Structure, Governance and Management
Governing document

The charity is controlled by its governing document, a Constitution and is a Charitable Incorporated Organisation (CIO).

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Independent Examiner

Aftab Ahmad Khan
FMAAT, ATT
Apex Associates LLP
Accountants and Tax Consultants
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Ilford
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Statement of Trustees' Responsibilities

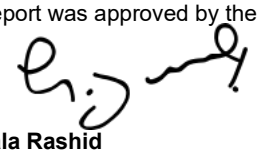
The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 09/17/2026



Ghazala Rashid
Chairman

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YAWAR'S HEART AND SOUL Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the period ended 30 November 2025

I report on the financial statements of the Charity for the period ended 30 November 2025 which have been prepared in accordance with the Charities Act 2011 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, adapted to meet the needs of unincorporated organisations, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as revised in June 2008. (The SORP), under the historical cost convention and the accounting policies.

Respective responsibilities of trustees and examiner

As described, the Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

a) examine the accounts under section 145 of the Act;
b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement, report and opinion

In connection with my examination, no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

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(i) to keep accounting records in accordance with section 130 of the Act;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

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

Aftab Ahmed Khan

Aftab Ahmad Khan
FMAAT, ATT
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Accountants and Tax Consultants
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IG1 2JY

Date : 09/18/2026

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YAWAR'S HEART AND SOUL
Statement of Financial Activities
For The Period Ended 30 November 2025

	Notes	2025 £	2024 £
Incoming resources			
Incoming resources from generated funds			
Voluntary income	1	7,692	3,557
Other Incoming Resources		-	-
Total incoming resources		7,692	3,557
Costs of charitable activities		(360)	(610)
Total resources expended		(360)	(610)
Net income /(loss) resources before transfers between funds		7,332	2,947
Total funds brought forward		21,016	18,070
Total Funds carried forward		28,348	21,016

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YAWAR'S HEART AND SOUL
Statement of Financial Activities
For The Period Ended 30 November 2025

Income and Expenditure Account
For The Period Ended 30 November 2025

	2025 £	2024 £
Voluntary income	7,692	3557
Other operating income	-	-
Costs of charitable activities	(360)	(610)
Gross surplus/ (loss)	7,332	2,947
Surplus / (loss) on ordinary activities before tax	7,332	2,947
Surplus / (loss) for the financial year	7,332	2,947
Gift Aid Payments	-	-
Retained surplus / (loss) for the financial year	7,332	2,947

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YAWAR'S HEART AND SOUL
Balance Sheet
as at 30 November 2025

	Notes	2025		2024	
		£	£	£	£
The assets and liabilities of the charity:					
Fixed assets					
Tangible assets	5		-		-
Total fixed assets			-		-
Current assets					
Debtors	6	-		-	
Cash at bank and in hand		28,708		21,376	
Total current assets		28,708		21,376	
Amounts due within one year	7	(360)		(360)	
Net current assets			28,348		21,016
			28,348		
Total assets less current liabilities					21,016
Net assets including pension asset / liability			28,348		21,016
The funds of the charity :					
Unrestricted income funds					
Unrestricted revenue accumulated funds	8	28,348		21,016	
Total Funds			28,348		21,016

The financial statements were approved by the Board of Trustees on 09/17/2026 signed on its behalf by:

Ghazala Rashid - Trustee

Asna Khan - Trustee

Omer Seraj - Trustee

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YAWAR'S HEART AND SOUL
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 30 November 2025

1 **Accounting policies**

Accounting convention

The financial statements are prepared on a going concern basis, under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming Resources

All Incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

A fixed asset fund is maintained which represents the written down value of tangible fixed assets, and is divided into a restricted fixed asset fund representing the written down value of those assets subject to restrictions, with the balance being in a designated fund representing the written down value of those assets free of restrictions. The detailed operation of these funds is described under the accounting policy ' Capital grants'

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

2 **Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

	2025 £
Revenue Turnover from ordinary activities	7,692

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3 Staff Costs and Emoluments

	2025 £
Gross Salaries	-

There were no fees or other remuneration paid to the trustees
There were no employees with emoluments in excess of £60,000 per annum

4 Trustees' Remuneration

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

5 Tangible functional fixed assets

	Freehold Land and buildings £	Vehicles £	Total £
Asset cost, valuation or revalued amount			
At 1 December 2022 brought forward	-	-	-
Additions	-	-	-
At 30 November 2025	-	-	-
Accumulated depreciation and impairment provisions			
At 1 December 2022	-	-	-
Charge for the year	-	-	-
At 30 November 2025	-	-	-
Net book value			
At 30 November 2025	-	-	-
At 1 December 2022	-	-	-

6 Debtors

	2025 £
Prepayments	-
	-

7 Creditors: amounts falling due within one year

	2025 £
Accrued expenses	360
Other creditors	-
	360

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8 Unrestricted revenue accumulated funds

	2025 £
At 1 December 2024	
Bought forward	21,016
Unrestricted revenue / (loss) for the financial year	7,332
At 30 November 2025	28,348

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YAWAR'S HEART AND SOUL
Schedule to the Statement of Financial Activities
For The Period Ended 30 November 2025

	Unrestricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Incoming Resources				
Voluntary Income	7,692	7,692	3,557	3,557
Total Voluntary Income	7,692	7,692	3,557	3,557
Other Incoming Resources				
Other operating income	-	-	-	-
Total Other Incoming Resources	-	-	-	-
Total Incoming Resources	7,692	7,692	3,557	3,557
Professional fees in support of charitable activities				
Accountancy fees	360	360	360	360
Other professional fees	-	-	250	250
	360	360	610	610
Total Support costs	360	360	610	610
Net income / (loss) resources	7,332	7,332	2,947	2,947

Annual **Report:**

Yawar's Heart & Soul Charity 1202196

Purpose and Activities

The purpose of this charity is to raise money for children and young adults who may benefit from receiving an Implantable Cardioverter Defibrillator. We also donate/provide AED's (External Automated Defibrillators) to organizations in the UK. This may improve an individual's longevity and/or quality of life. Our plan is to offer this aid to individuals in Pakistan, our country of origin. The price of one ICD is approximately between £800 and £1000.

Achievements and Outcomes

Since beginning this charity, we have been offered an exciting opportunity to facilitate in the development of a children's Intensive Care Unit (in Yawar's name) in an already thriving Specialist Cardiology Hospital in Wazirabad, Pakistan. Currently there is no ICU facility for miles, nearest being a children's heart hospital in Lahore. Children with heart complications have been known to have been sent all the way to Karachi or even as far as India for their required treatments, this can be fatal in some cases.

We successfully completed providing a five-bed ICU at the site in question.

Governance and I"1anagement

Asna Khan and Omer Suraj (Trustees) and I (Chairperson) are all involved in organizing, facilitating and carry out the events or Workshops.

Risk Management

All events are carried out with upmost care and consideration to all involved. Public Liability Cover is obtained and in place.

Mental Health Workshops are conducted carefully with compassion and respect. As some subject matters may be triggering some, therefore support and in some cases, counselling is offered or signposted to individuals.

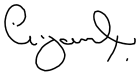
Public Benefits

The ICU is benefiting both children and adults, offering the facilities to keep individuals safe and aiding in their recovery.

As I am a Mental Health First Aid Instructor, I deliver Workshops in Mental Health, focusing on Suicidality, Depression and Anxiety. This raises awareness amongst communities around difficult and taboo subjects. I am also a ASIST (Applied Suicide Intervention Skills Training) trainer.

I volunteer as a Counsellor for another Charity (MBSS), where I counsel women who have also experienced child loss. I have always gained very positive feedback from this.

Our flagship event is 'The Heart & Soul Cafe', where we set up a pop-up cafe in an organization and encourage individuals to stop and have a conversation about their mental health.



Ghazala Rashid (Chairperson)