IMAM HASAN FOUNDATION

Contents of the Financial Statements for the Year Ended 31 December 2025

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 11
Detailed Statement of Financial Activities	12

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IMAM HASAN FOUNDATION

Reference and Administrative Details
for the Year Ended 31 December 2025

TRUSTEES	Dr S Naqvi Ms S Tremasi Mr S M R Haider
PRINCIPAL ADDRESS	19 Ash Road Woking GU22 0BJ
REGISTERED CHARITY NUMBER	1204767
INDEPENDENT EXAMINER	HM Accountax Ltd Chartered Certified Accountants 86-90 Paul Street Islington London EC2A 4NE

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IMAM HASAN FOUNDATION

Report of the Trustees
for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

As established in its governing document, the charity's objects are:
1. The advancement of the religion of Islam and all actions associated with it.
2. The relief and assistance of people who are the victims of war or natural disaster, trouble, or catastrophe by the supply of necessary provisions to such persons.
3. The promotion of equality and diversity for the public benefit.

Significant activities

1. Advancement of religion and worship: Providing communal places of worship, organising congregational prayers and holding religious commemorations, seminars and workshops to foster a deeper understanding of Islamic faith, traditions and values.
2. Community engagement and education: Arranging community events, interactive youth discussions and workshops that promote social cohesion, moral ed ucation and mutual respect.
3. Relief and provisions: Distributing food, water and essential provisions locally to individuals and families during community events and gath erings.
4. Equality and diversity: Working to eliminate prejudice and discrimination on grounds of race, gender, disability, or religion by encouraging op en dialogue, understanding and positive cross-cultural relations.

Public benefit

The trustees have paid due regard to the Charity Commission's general guidance on public benefit when planning activities and setting objectives for the year. All religious, communal, educational and welfare services delivered by the charity are intended to benefit the community, advance mutual understanding and relieve hardship without discrimination.

FINANCIAL REVIEW

Financial position

The financial results are set out in the Statement of Financial Activities. During 2025, total incoming resources were £68,308, compared to total incoming resources of £67,681 in 2024.

Total resources expended for the year were £26,911 (2024: £38,820). Net income for the year was £41,397 (2024: £28,861). At 31 December 2025, total charity funds carried forward stood at £70,258 (2024: £28,861), held entirely as unrestricted general funds.

At 31 December 2025, net assets were £70,258 (2024: £28,861).

Reserves policy

The trustees review the charity's reserve levels annually. Unrestricted reserves are maintained to:

1. Guarantee continuity of regular worship services, venue hire and community programmes for a minimum operating buffer of 6 to 12 months.
2. Build an earmarked capital acquisition fund over the medium to long term toward securing a permanent community centre and prayer facility, reducing long-term reliance on temporary rented premises.

The trustees consider this level appropriate given current operational requirements and long-term facility ambitions. No funds were in deficit during the period.

Going concern

The trustees have assessed the charity's financial position, anticipated cash flows and future operational plans. Supported by healthy Cash in hand and bank of £39,946 and negligible overhead commitments, the trustees have a reasonable expectation that the charity has adequate resources to continue operations for the foreseeable future. Consequently, the financial statements continue to be prepared on a going concern basis.

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FUTURE PLANS

Over the coming 12 to 24 months, the trustees intend to:
1. Expand structured youth and adult educational circles covering core values, civic duties and spiritual wellbeing.
2. Launch dedicated fundraising campaigns to progress plans toward acquiring or long-leasing a permanent premises for the charity's regular assembly and educational work.
3. Widen volunteer engagement and formalise volunteer support policies across event planning, stewarding and community catering.
4. Realise Gift Aid claims with HMRC to boost liquid reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Imam Hasan Foundation is a registered Charitable Incorporated Organisation (CIO), governed by its Constitution adopted upon registration.

Recruitment and appointment of new trustees

The charity is governed by a board of trustees drawn from local community. This is to ensure that the board has skills and experience required to oversee the management of the charity and its operation.

Trustee Selection and appointment

The board of trustees is drawn from the local community to provide the requisite skills, leadership and operational oversight. Under the Constitution, existing trustees have the power to appoint new trustees to fill vacancies or augment the board's collective capability.

Induction and training of new trustees

New trustees undergo a structured induction process prior to taking up responsibilities. This includes briefings on trustee legal duties and Charity Commission guidance, familiarisation with the charity's constitution, governance procedures, operational activities and conflict of interest policies. Ongoing guidance and updates on regulatory compliance under the Charities Act are provided as needed.

Key management remuneration

The trustees are considered to be the key management personnel of of the charity, in charge of directing and controlling the charity and running its day to day operations. All trustees give of their time freely and no trustee remuneration was paid in the year.

Trustees are required to disclose all relevant interests and register them with Board of Trustees, and, in accordance with trusts policy, withdraw from decision where a conflict of interest arises.

Details of trustee expenses and related party transactions are disclosed in notes to the accounts.

Related parties

The board maintains a strict policy on managing conflicts of interest, requiring trustees to register relevant interests and withdraw from discussions and voting on any matters where a personal or familial interest exists. During the year, speaker fees amounting to £11,125 was paid to Dr Syed Abbas Naqvi for delivering religious lectures, spiritual guidance, educational and commemorative programs and leading congregational prayers. This arrangement was conducted at arm's length, approved by the independent, unconflicted members of the board in accordance with the charity's governing document and Charity Commission guidelines and is fully disclosed in Note 8 to the financial statements. There were no other related party transactions during the year.

Risk management

The trustees review the major operational, financial and reputational risks to which the charity is exposed on an ongoing basis. Appropriate internal controls - including banking controls, approvals for outlays, regular reconciliation of incoming donations and safe hiring of rented premises - are in place to provide reasonable assurance against errors, fraud and health and safety incidents.

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CHANGE IN BASIS OF PREPARATION

During the year, the trustees reviewed the charity's financial reporting framework and resolved to adopt accruals-based accounting in accordance with FRS 102 and the Charities SORP (FRS 102) with effect from 1 January 2025. In prior years, the charity prepared Receipts and Payments Accounts.

The trustees consider that the adoption of the accruals basis provides a more complete and transparent presentation of the charity's financial position, performance and obligations. This change aligns the charity's reporting with sector best practice and supports improved governance and financial oversight.

The trustees have assessed the impact of the transition and concluded that the adjustments arising on adoption were not material. As a result, the comparative figures for the year ended 31 December 2024 have not been restated and continue to be presented on a receipts-and-payments basis. The trustees are satisfied that this approach is consistent with the Charities SORP and does not affect the fair presentation of the current year's financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. 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.

Approved by order of the board of trustees on 24 October 2026 and signed on its behalf by:

Syed Naqvi

Dr S Naqvi - Trustee

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Independent Examiner's Report to the Trustees of
Imam Hasan Foundation

Independent examiner's report to the trustees of Imam Hasan Foundation
I report to the charity trustees on my examination of the accounts of Imam Hasan 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 Act and in carrying out my examination I have followed all 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 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.

Without modifying my report, I draw attention to Note 1 which explains the charity's transition from receipts-and-payments to accruals accounting from 1 January 2025. This change has had no material impact on the financial statements and the comparative figures have not been restated.

Muhammad Haider

Muhammad Husnain Haider FCCA ACA
The Association of Chartered Certified Accountants

HM Accountax Ltd
Chartered Certified Accountants
86-90 Paul Street
Islington
London
EC2A 4NE

24 October 2026

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IMAM HASAN FOUNDATION

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	**Year Ended 31/12/25 Total funds £**	Period 18/9/23 to 31/12/24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**68,308**	**-**	**68,308**	67,681
EXPENDITURE ON					
Charitable activities					
General		**3,622**	**-**	**3,622**	6,029
Other		**23,289**	**-**	**23,289**	32,791
Total		**26,911**	**-**	**26,911**	38,820
NET INCOME		**41,397**	**-**	**41,397**	28,861
RECONCILIATION OF FUNDS					
Total funds brought forward		**28,861**	**-**	**28,861**	-
TOTAL FUNDS CARRIED FORWARD		**70,258**	**-**	**70,258**	28,861

The notes form part of these financial statements

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IMAM HASAN FOUNDATION

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	**2025 Total funds £**	2024 Total funds £
FIXED ASSETS					
Tangible assets	4	**312**	**-**	**312**	416
CURRENT ASSETS					
Debtors	5	**31,200**	**-**	**31,200**	-
Cash at bank		**39,946**	**-**	**39,946**	28,445
		71,146	**-**	**71,146**	28,445
CREDITORS					
Amounts falling due within one year	6	**(1,200)**	**-**	**(1,200)**	-
NET CURRENT ASSETS		**69,946**	**-**	**69,946**	28,445
TOTAL ASSETS LESS CURRENT LIABILITIES		**70,258**	**-**	**70,258**	28,861
NET ASSETS		**70,258**	**-**	**70,258**	28,861
FUNDS	7				
Unrestricted funds				**70,258**	28,861
TOTAL FUNDS				**70,258**	28,861

The financial statements were approved by the Board of Trustees and authorised for issue on 24 October 2026 and were signed on its behalf by:

Syed Naqvi

Dr S Naqvi - Trustee

Syed Haider

Mr S M R Haider - Trustee

The notes form part of these financial statements

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1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

Change in Accounting Basis
With effect from 1 January 2025, the charity transitioned from preparing Receipts and Payments Accounts to preparing accruals-based financial statements in accordance with FRS 102 and the Charities SORP. Under the accruals basis, income and expenditure are recognised in the period to which they relate, and assets and liabilities are recognised when the charity becomes entitled or obligated.

Impact of Transition
The trustees have reviewed the adjustments required on transition and determined that the impact on the opening position at 1 January 2025 was trivial. Accordingly

1. No restatement of comparative figures has been made;
2. The prior year comparatives for the year ended 31 December 2024 continue to be presented on a receipts-and-payments basis;
3. The current year's financial statements are fully compliant with FRS 102 and the Charities SORP.

The trustees consider that non-restatement does not impair the relevance or reliability of the financial statements.

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

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

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

Taxation
The charity is exempt from tax on its charitable activities.

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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2. TRUSTEES' REMUNERATION AND BENEFITS

During the year, the charity made a payment to one of its trustees in respect of religious services provided to the charity. The total amount paid was £11,125 (2024: £15,900).

The trustees have confirmed that:

1. the payment related solely to services provided to the charity in a capacity other than as a trustee;

2. the arrangement complied with the charity's governing document and the Charities Act 2011 requirements regarding trustee remuneration; and

3. the trustee did not participate in any decision relating to their own remuneration.

No other trustee received any remuneration or benefits from the charity during the year (2024: £nil).

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	67,681	-	67,681
EXPENDITURE ON			
Charitable activities			
General	6,029	-	6,029
Other	32,791	-	32,791
Total	38,820	-	38,820
NET INCOME	28,861	-	28,861
TOTAL FUNDS CARRIED FORWARD	28,861	-	28,861

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2025 and 31 December 2025	**416**
DEPRECIATION	
Charge for year	**104**
NET BOOK VALUE	
At 31 December 2025	**312**
At 31 December 2024	416

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5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	**31,200**	-

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	**1,200**	-

7. MOVEMENT IN FUNDS

	At 1/1/25 £	Net movement in funds £	At 31/12/25 £
Unrestricted funds			
General fund	**28,861**	**41,397**	**70,258**
TOTAL FUNDS	**28,861**	**41,397**	**70,258**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**68,308**	**(26,911)**	**41,397**
TOTAL FUNDS	**68,308**	**(26,911)**	**41,397**

Comparatives for movement in funds

	Net movement in funds £	At 31/12/24 £
Unrestricted fund	28,861	28,861
TOTAL FUNDS	28,861	28,861

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	67,681	(38,820)	28,861
TOTAL FUNDS	67,681	(38,820)	28,861

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8. RELATED PARTY DISCLOSURES

During the year, one trustee received £11,125 (2024: £15,900) for providing religious services to the charity. These services were provided in a professional capacity and not in the role of trustee. The arrangement complied with the charity's governing document and the statutory provisions of the Charities Act 2011 relating to trustee remuneration. Appropriate conflict-of-interest procedures were followed, and the trustee did not participate in any decision regarding their own remuneration.

No other trustee received any remuneration, benefits or expenses from the charity during the year (2024: nil).

Other Related Parties
The charity had no other related party transactions during the year (prior year: none).

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