REGISTERED COMPANY NUMBER: 15045471 (England and Wales)
REGISTERED CHARITY NUMBER: 1206647

TRUSTEES' REPORT AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

FOR

LEICESTERSHIRE ZAKAH FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

LEICESTERSHIRE ZAKAH FOUNDATION

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FOR THE YEAR ENDED 31ST DECEMBER 2025

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st 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

Mission

We aim to support those who are eligible for Zakah within Leicestershire. We are interested in hearing from those qualifying for Zakah and requiring help with their housing costs, education needs, funeral expenses, health fees, vulnerable grants, training costs and hardship funds. Plus others as need demands.

Objective

To provide a financial netting to residents of Leicestershire who have not been catered for by the state institutes or lapsed due to circumstances out of their control.

We have Zakah funds for Muslims and other financial sources for the remaining communities in Leicestershire.

Significant activities

To date, we have awarded more than 1500 emergency grants and 32 hardship grants. We have established 4 clinics, with a further clinic opening at Leicestershire Advice Services in November. Each clinic creates another opportunity for someone struggling quietly to find support within their community.

Our work reaches beyond emergency payments. Half-term food packs help families through periods when household budgets face additional pressure. Covering food bank registration for a year provides ongoing access to essential supplies. Move-in grants help with deposits, the first month’s rent and furniture, giving people a foundation from which to rebuild.

Through Open Hands, we are strengthening referrals for furniture and food vouchers. Our partnership with Leicestershire Advice Services connects people with welfare advice, employment support and mental health services. These relationships matter because financial hardship rarely exists alone; people often need coordinated support to move forward.

We have also seen the strength of a community coming together. Charity dinners, coffee mornings, auctions, radio outreach and stalls across Leicestershire have raised funds and brought new people into our work. Our involvement with Waves of Positivity’s Leadership Programme offers further opportunities to build relationships and encourage community participation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

15045471 (England and Wales)

Registered Charity number

1206647

Registered office

130-132 Regent Road
Leicester
LE1 7PG

Trustees
Mr I H Chhatbar Chair
Mr H Shaikh
Mr M I Hajat

Independent Examiner
Nazir Malida FCCA
Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

Approved by order of the board of trustees on 30th October 2026 and signed on its behalf by:

Mr I H Chhatbar - Trustee

Independent examiner's report to the trustees of Leicestershire Zakah Foundation ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Nazir Malida FCCA

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

30th October 2026

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	YEAR ENDED 31.12.25 Total funds £	PERIOD 2.8.23 TO 31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**11,058**	**57,795**	**68,853**	172,209
EXPENDITURE ON					
Raising funds		**10,738**	**-**	**10,738**	6,775
Charitable activities					
Donations		**-**	**61,633**	**61,633**	24,000
Total		**10,738**	**61,633**	**72,371**	30,775
NET INCOME/(EXPENDITURE)		**320**	**(3,838)**	**(3,518)**	141,434
RECONCILIATION OF FUNDS					
Total funds brought forward		**725**	**140,709**	**141,434**	-
TOTAL FUNDS CARRIED FORWARD		**1,045**	**136,871**	**137,916**	141,434

The notes on page 0 form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31ST DECEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	31/12/25 Total funds £	31/12/24 Total funds £
CURRENT ASSETS					
Cash at bank		**1,738**	**136,871**	**138,609**	141,434
CREDITORS					
Amounts falling due within one year	5	**(693)**	**-**	**(693)**	-
NET CURRENT ASSETS		**1,045**	**136,871**	**137,916**	141,434
TOTAL ASSETS LESS CURRENT LIABILITIES		**1,045**	**136,871**	**137,916**	141,434
NET ASSETS		**1,045**	**136,871**	**137,916**	141,434
FUNDS	6				
Unrestricted funds				**1,045**	725
Restricted funds				**136,871**	140,709
TOTAL FUNDS				**137,916**	141,434

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30th October 2026 and were signed on its behalf by:

Mr I H Chhatbar - Trustee

The notes on page 0 form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TAXATION

The charity is exempt from corporation 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.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the period ended 31st December 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st December 2025 nor for the period ended 31st December 2024.

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	YEAR ENDED 31.12.25	PERIOD 2.8.23 TO 31.12.24
Administration	1	-

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,500	164,709	172,209
EXPENDITURE ON			
Raising funds	6,775	-	6,775
Charitable activities			
Donations	-	24,000	24,000
Total	6,775	24,000	30,775
NET INCOME	725	140,709	141,434
TOTAL FUNDS CARRIED FORWARD	725	140,709	141,434

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/25	31/12/24
	£	£
Social security and other taxes	617	-
Other creditors	76	-
	693	-

6. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	725	320	1,045
Restricted funds			
Sadaqah fund	1,928	1,005	2,933
Zakah fund	138,781	(4,843)	133,938
	140,709	(3,838)	136,871
TOTAL FUNDS	141,434	(3,518)	137,916

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	11,058	(10,738)	320
Restricted funds			
Sadaqah fund	1,005	-	1,005
Zakah fund	56,790	(61,633)	(4,843)
	57,795	(61,633)	(3,838)
TOTAL FUNDS	68,853	(72,371)	(3,518)

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	Net movement in funds £	At 31.12.24 £
Unrestricted fund	725	725
Restricted funds		
Sadaqah fund	1,928	1,928
Zakah fund	138,781	138,781
	140,709	140,709
TOTAL FUNDS	141,434	141,434

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	7,500	(6,775)	725
Restricted funds			
Sadaqah fund	1,928	-	1,928
Zakah fund	162,781	(24,000)	138,781
	164,709	(24,000)	140,709
TOTAL FUNDS	172,209	(30,775)	141,434

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2025.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

	YEAR ENDED 31.12.25 £	PERIOD 2.8.23 TO 31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**68,853**	172,209
Total incoming resources	**68,853**	172,209
EXPENDITURE		
Charitable activities		
Grants to institutions	**61,633**	24,000
Support costs		
Management		
Advertising	**1,700**	4,000
Subscriptions	**1,616**	634
Professional fees	**-**	850
	3,316	5,484
Finance		
Wages	**6,400**	-
Pensions	**65**	-
Bank charges	**957**	1,291
	7,422	1,291
Total resources expended	**72,371**	30,775
Net (expenditure)/income	**(3,518)**	141,434