REGISTERED CHARITY NUMBER: 289648

Trustees' Report and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

Asian Foundation for Help

Preston Accountants Limited.
Chartered Certified Accountants
1 Carlton Parade
Preston Road
Wembley
Middlesex
HA9 8NE

Asian Foundation for Help

Trustees' Report
for the Year Ended 31 December 2025

The trustees are pleased to present their report for the year ended 31 December 2024 for the charity, Asian Foundation For Help with Charity Number 289648.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity raises funds to be used for various good causes, including for the blind, elderly, sick and underprivileged people, in all parts of the world where there is a great need for resources and financial support.

The Charity holds special events by way of Kathas and Bhajans throughout the year to help raise funds for these good causes.

Public benefit

The Charity help raise funds for eye camps, cow protection, child education, food for the homeless and hospital equipments, to name but a few good causes, for people living in areas where there is a great need for resources and financial support.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Charity continues to attract an increasing number of followers each year. This year was no exception, with many devotees taking part in special events to raise funds for existing and new charitable causes.

The Charity has held Kathas and Bhajans to help raise funds for eye camps, cow protection, child education, food for the homeless and hospital equipment, to name but a few good causes, for people living in areas where there is a great need for resources and financial support.

FINANCIAL REVIEW

Financial position

The charity regularly hold meetings to discuss the accounts, new and existing donation requests and to discuss future fund raising events. The charity has worked hard this year in raising funds and the costs have been well managed over this period.

Reserves policy

It is the policy of the Charity to maintain unrestricted funds so that it can offer a faster response to new and existing charitable causes, with a minimum reserve for organising and setup costs. Special events are organised throughout the year to raise funds for new and existing causes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendations of both elders and community leaders. The trustees believe this approach ensures that new trustees are respected members of the faith and local communities and ensures that good relations are fostered between the Charity and the people of the local community that we serve.

In selecting new trustees, we seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in our broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting. This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

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.

The trustees have made no risk related investments. A formal review is undertaken regularly to ensure that all surplus funds are invested in bank and building society accounts at best rates of interest.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
289648

Principal address
38 The Highlands
Edgware
Middlesex
HA8 5HL

Trustees
V Kotecha
N Kotecha
G Patel
Ms A Ruparelia
K Mehta
B Kotak
Mrs P Purryag
H Popat

Independent Examiner
Murtaza Visram
Preston Accountants Limited.
Chartered Certified Accountants
1 Carlton Parade
Preston Road
Wembley
Middlesex
HA9 8NE

Approved by order of the board of trustees on 22 October 2026 and signed on its behalf by:

K Mehta - Trustee

Independent examiner's report to the trustees of Asian Foundation for Help
I report to the charity trustees on my examination of the accounts of Asian Foundation for Help (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.

Murtaza Visram

Preston Accountants Limited.
Chartered Certified Accountants
1 Carlton Parade
Preston Road
Wembley
Middlesex
HA9 8NE

Date: .....

Asian Foundation for Help

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	148,105	94,408	242,513	567,157
Other income		752	-	752	84
Total		148,857	94,408	243,265	567,241
EXPENDITURE ON					
Charitable activities	3				
For Generating Voluntary Income		2	-	2	2,562
National and International Donation		135,337	118,063	253,400	660,507
Other		1,296	-	1,296	1,332
Total		136,635	118,063	254,698	664,401
NET INCOME/(EXPENDITURE)		12,222	(23,655)	(11,433)	(97,160)
Transfers between funds	10	(23,655)	23,655	-	-
Net movement in funds		(11,433)	-	(11,433)	(97,160)
RECONCILIATION OF FUNDS					
Total funds brought forward		217,553	-	217,553	314,713
TOTAL FUNDS CARRIED FORWARD		206,120	-	206,120	217,553

The notes form part of these financial statements

Statement of Financial Position
31 December 2025

	Notes	31.12.25 £	31.12.24 £
CURRENT ASSETS			
Debtors	7	52,442	52,442
Cash at bank		154,974	166,407
		207,416	218,849
CREDITORS			
Amounts falling due within one year	8	(1,296)	(1,296)
NET CURRENT ASSETS		206,120	217,553
TOTAL ASSETS LESS CURRENT LIABILITIES		206,120	217,553
NET ASSETS		206,120	217,553
FUNDS	10		
Unrestricted funds		206,120	217,553
TOTAL FUNDS		206,120	217,553

The financial statements were approved by the Board of Trustees and authorised for issue on 22 October 2026 and were signed on its behalf by:

K Mehta - Trustee

The notes form part of these financial statements

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.

Financial Reporting Standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

Fixtures and fittings	-	25% on reducing balance

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.

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

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2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
Donations	148,105	-	148,105	206,288
Donation - Restricted	-	94,408	94,408	360,869
	148,105	94,408	242,513	567,157

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
For Generating Voluntary Income	2	-	2
National and International Donation	234,890	18,510	253,400
	234,892	18,510	253,402

4. SUPPORT COSTS

	Other £	Other 2 £	Totals £
National and International Donation	3,000	15,510	18,510

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2025 and 31 December 2025	6,846
DEPRECIATION	
At 1 January 2025 and 31 December 2025	6,846
NET BOOK VALUE	
At 31 December 2025	-
At 31 December 2024	-

continued...

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other debtors	52,442	52,442

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other creditors	1,296	1,296

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted fund	31.12.25 Total funds	31.12.24 Total funds
	£	£	£	£
Current assets	207,416	-	207,416	218,849
Current liabilities	(1,296)	-	(1,296)	(1,296)
	206,120	-	206,120	217,553

10. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	Transfers between funds	At 31.12.25
	£	£	£	£
Unrestricted funds				
General fund	217,553	12,222	(23,655)	206,120
Restricted funds				
Restricted Fund	-	(23,655)	23,655	-
TOTAL FUNDS	217,553	(11,433)	-	206,120

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	148,857	(136,635)	12,222
Restricted funds			
Restricted Fund	94,408	(118,063)	(23,655)
TOTAL FUNDS	243,265	(254,698)	(11,433)

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted fund	314,713	(97,160)	217,553
TOTAL FUNDS	314,713	(97,160)	217,553

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	122,163	(219,323)	(97,160)
Restricted fund			
Restricted Fund	445,078	(445,078)	-
TOTAL FUNDS	567,241	(664,401)	(97,160)

11. RELATED PARTY DISCLOSURES

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

12. FUND STRUCTURE

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:
Voluntary income is received by way of donations is recognised on receipt or accrued as income as soon as practical and prudent to do so.
Income from charitable activities include fees receivable from donors and is credited in the same year as the relevant income.

All expenditure is accounted for on an accrual basis and is reported as part of the expenditure to which it relates:
Costs of generating funds comprise the costs associated with attracting voluntary income.
Charitable activities include all costs that are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to particular activities are allocated directly, others on an estimated usage basis.

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13. INDEPENDENT EXAMINER'S REMUNERATION

	2025	2024
	£	£
Examination of the financial statements	1,080	1,080

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	148,105	206,288
Donation - Restricted	94,408	360,869
	242,513	567,157
Other income		
Other Income	752	84
Total incoming resources	243,265	567,241
EXPENDITURE		
Charitable activities		
Donations made	116,475	215,429
Donations made - Restricted	118,063	427,902
Postage and stationery	-	608
Advertising	-	300
Sundry expenses	97	390
Bank charges	257	1,264
	234,892	645,893
Other		
Accountancy fee	1,296	1,296
Website Expenses	-	36
	1,296	1,332
Support costs		
Other		
Hall hire	3,000	2,197
Other 2		
Fundraising Cost	15,510	14,979
Total resources expended	254,698	664,401
Net expenditure	(11,433)	(97,160)

Asian Foundation for Help

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for the Year Ended 31 December 2025

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