EDHI INTERNATIONAL FOUNDATION UK

England & Wales · Charity number 1015408

Details

Status	Registered
Legal form	Other
Registered	1992-11-26
Register	View on the Charity Commission register

Contact

Address	803 Romford Road London E12 5AN
Phone	02077232050
Email	info@edhiuk.org
Website	www.edhiuk.org

Activities

Objects: THE ADVANCEMENT OF EDUCATION AND THE ADVANCEMENT OF RELIGION THE RELIEF OF POVERTY AND THE PROMOTION AND THE PRESERVATION OF HEALTH

Activities: The principal activity of Edhi International Foundation (UK) is to provide Humanitarian Relief aid to the Needy and Vulnerable regularly as well in times of Emergency & Disasters.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Animals, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout London

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Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£6,331,594	£2,005,772	£64,638,691	20
2023-12-31	£5,999,524	£1,564,607	£59,962,377	20
2022-12-31	£7,950,533	£2,170,258	£55,607,460	15
2021-12-31	£6,949,256	£1,051,652	£49,542,109	10
2020-12-31	£7,438,422	£2,225,821	£43,599,505	10

Trustees

Name	Role	Appointed
Abdul Sattar Edhi Muhammad Saad		2025-08-27
FAISAL EDHI		
Feroza Aka		2017-10-02
KUBRA EDHI		
Maliha Khan		2019-07-09
Yousuf Muhammad		2019-07-09

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EDHI INTERNATIONAL FOUNDATION UK

England & Wales - Charity number 1015408

Accounts

REGISTERED CHARITY NUMBER: 1015408

Report of the Trustees and

Audited Financial Statements for the Year Ended 31st December 2024

for

Edhi International Foundation (UK)

S Syedain & Co
Chartered Accountants & Statutory Auditors
First Floor
87 Kenton Road
Harrow
Middlesex
HA3 0AH

Edhi International Foundation (UK)

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Report of the Trustees
for the Year Ended 31st December 2024

The trustees present their report with the financial statements of the charity for the year ended 31st December 2024. 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

The overall aim of the charity is to help people in need without any prejudice of religion, caste, creed or political boundaries and to carry out the advancement of education, the advancement of religion, the relief of poverty and the promotion and preservation of health.

In furtherance of its objectives, the charity may undertake, execute, manage or assist any charitable trusts which may lawfully be undertaken, executed, managed or assisted by the charity. As a result, the charity has assisted in furthering the objectives of its connected Edhi charities in Pakistan, where it has a few common trustees. The charities in Pakistan were set up by the late Abdul Sattar Edhi to provide food, shelter, and medical care, and to procure ambulance services on a voluntary basis to the needy, which fulfils the charity's objectives as well. The charitable activities have been mainly in Pakistan but the connected charities in Pakistan have assisted in humanitarian work in other parts of the world in the past as well.

Furthermore, in furtherance of its objects, the charity is permitted to invest in donations received that are not immediately required for charitable purposes as investments, securities or property as required.

The Edhi charities in Pakistan are namely Abdul Sattar Edhi Foundation Pakistan, Bilquis Edhi Foundation Pakistan, and Edhi Welfare Centre Pakistan. Donors from the UK are aware that the donations they are making will be used by the main charities in Pakistan to help achieve their objectives.

Some of the donations collected by Edhi International Foundation UK are disseminated to the related charities in Pakistan, mainly to Abdul Sattar Edhi Foundation in Pakistan, over the last few years, where the funds have been used for charitable activities in line with Edhi Pakistan charities' constitutions and its own constitution. However, not all the funds that had been collected during the year were used for immediate charitable activities and were instead deposited in UK bank accounts, as an emergency fund, to be used for future emergency or disaster relief where vast sums are immediately required in the relief process.

OBJECTIVES AND ACTIVITIES

Significant activities

The principal activity of Edhi International Foundation UK during the year under review continues to be to obtain donations from UK donors either to be used to assist charitable activities in the UK or to purchase equipment, ambulances and so forth to assist the main Edhi charities in Pakistan to carry out their various charitable activities. These include relieving poverty, suffering, deprivation and distress throughout the world and promoting the preservation of health. The charity also collects donations from UK donors to assist them in fulfilling their religious obligation of slaughtering animals during religious events. This money is sent to Pakistan, and the animals are slaughtered there. This is called Qurbani.

During the year, the charity raised almost all of its money from public donations, which was encouraged by way of advertising, and by dispatching leaflets and brochures by post to current and prospective donors. The advertising policy, programme for future activity, the investment policy and disbursement of funds are controlled and decided by the Trustees. They also maintain internal control for the collection of funds and safeguard against any risk involved in charitable activities.

Public benefit

In shaping the objectives for the year and planning the charity's activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. It is the trustees' opinion that the operation of the charity in its present form is for the public benefit under the principles set out in the Charity Commission guidance.

ACHIEVEMENTS AND PERFORMANCE

Charitable Donations

During the year under review, Edhi International Foundation UK spent £1,569,096 (2023:£795,099) for charitable activities. This includes £430,369 (2023: £334,087) in relation to 2024 Qurbani (sacrifice of animals for religious purposes) on behalf of UK donors, The charity purchased an aircraft to be used in Pakistan for emergency relief purposes. In addition medical equipment, solar panels were also purchased to be used in the charitable building in Pakistan. During the year donations were collected specifically for flood relief in affected areas of Pakistan.

The charity received a large legacy which was donated for the benefit of the Edhi orphanage projects.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENT

During the year under review, the charity assisted the Edhi-connected charities in Pakistan in continuing the objectives of helping the poor and needy primarily throughout Pakistan.

The charity provides, as part of its charitable services, Qurbani service, which is an animal sacrifice on behalf of Muslims as part of their religious obligations. The monies collected in the UK are used to purchase the animals in Pakistan in order to perform the religious ritual on behalf of the UK donors. During the year, the charity purchased and slaughtered 2,109 goats and 220 cows and cow share of 2,251on behalf of UK donors.

As part of the religious ritual, meat is distributed to the poor; as a result, the meat from the animals is used by 18 Edhi charitable homes throughout Pakistan and is also distributed to many patients in government hospitals, prisons, and other needy people in Pakistan. The skin/leather of sacrificed animals was sold, and the proceeds were utilised for further Edhi charitable activities.

During the year, donations from UK donors were used to purchase solar panels, medical equipment for the hospital's operating theatre and an elevator to be used in the hospital. A hospital that has been set up in Pakistan and the donations from the UK donors have been used to purchase equipment for the hospital over the past few years. This hospital is mostly used to enable poor and deprived people to access medical assistance, where they are unable to afford the medical system in Pakistan.

During the year, the charity's shop sold second-hand clothes and other items that were donated to them, where they are charged at a minimal amount. Donations received at the shop had also been distributed to a hospital in London.

During Ramadan, the charity distributed food boxes to the local non-Muslim community & Muslim community that were fasting. This was accepted favourably by the community, and as a result, the charity will continue with this food distribution on a yearly basis during Ramadan. Edhi International Foundation UK offers Zakat and Fitrana donation opportunities during Ramadan, allowing UK donors to fulfil their religious obligations while directly supporting Edhi's welfare programs in the UK and Pakistan.

The charity has engaged in a Legal Funding Project with a solicitor firm to support underprivileged individuals facing immigration challenges who do not qualify for government aid. The initiative has already supported several cases over the years.

The charity has a few investment properties where it earns rental income. One of the properties was converted into two flats and from this year these have been rented out after being vacant for few years due to the length of construction.

The charity has reinvested funds into a long term fixed deposit fund over a period of 3 years at an interest rate of 4.6%.

FINANCIAL REVIEW

Financial position and Results

During the year, total donations received amounted to £5,957,298 (£5,732,620) , which has increased by 3.92% compared to the previous year.

It is difficult to predict the level of donations that will be received each year, even though Muslims are the main donors for the charity and charitable donations are always high amongst Muslims due to religious requirements. However, due to the level of competition from other similar charities that are also targeting the same donors and the uncertainty of the economic environment, donors are being cautious in the level of donations that are being made, in addition to the high level of costs of living, reducing the level of disposable income available to be donated to the charity. In addition, last year the charity realised that in order to increase its donations, it would need to increase its expenditure on advertising and has seen the effect on the level of donations received as compared to previous years.

Reserves policy

Edhi International Foundation UK's operational costs (excluding charitable donations and exchange gains/losses) in the current year were approximately 8% (2023: 7%) of its total income and donations. As part of the risk management strategy, the trustees need to have sufficient unrestricted reserves to ensure stability in the event of reduced income or an emergency response. The trustees intend to maintain enough free reserves in unrestricted funds at a level that equates to approximately one year of unrestricted charitable core expenditure.

The Charity holds unrestricted funds as a reserve. The purpose of the Reserve Fund for Edhi International Foundation UK is to help ensure the long-term ability of the organisation to meet its mission. The Edhi International Foundation UK will maintain the reserve to achieve the following objectives:

a) Managing cash flow and maintaining financial flexibility

b) To enable the organisation to sustain operations through delays in payments of committed funding

c) To enable the organisation to act swiftly in case of any disaster or emergency worldwide for Humanitarian Relief.

d) To fund the near-future projects.

FUTURE PLANS

There are increasing demands for humanitarian operations in Pakistan and worldwide. The trustees are committed to continue raising money and to increase funds collected in the UK by providing information about the wide range of Abdul Sattar Edhi Foundation's involvement in Pakistan, to general public and communities in the UK. The trustees are considering other ways they can provide assistance to the poor and needy in the UK as they have realised that there are many people in the UK that would benefit from their assistance. Their aim would be to enhance the name of the charity further in the UK.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Charity constitution

Edhi International Foundation UK is governed by its constitution, which was set up on 17 November 1992, and a supplementary deed dated October 2010.

Appointment of Trustees

The trustees are responsible for the administration and investment policy of the charity. Trustees are appointed and removed by the Board of Trustees. Induction training is given to the trustees on appointment and the guidelines provided by the Charity Commission as per The Essential Trustee publication are followed. New trustees would also receive training from an existing trustee about the charity and their responsibilities as a trustee and would receive a copy of the Charity Commission's guide for new trustees and the constitution of the Charity. On-going training is provided as required.

Organisational structure

In order for effective day to day running of the charity the board of trustees set up an executive committee which consists of the following trustees:

- Mr Faisal Edhi
- Ms Kubra Edhi
- Mrs Feroza Aka
- Ms Maliha Khan
- Mr Yousuf Abraham
- Mr Saad Edhi (appointed 1 December 2023, resigned 28 June 2024 and reappointed on 27 August 2025)

They have been given the powers of execution by the board of trustees and can enter into legal obligations, which will bind the charity. The power of appointing a new trustee of the charity is vested with the Board of Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees have a duty to identify and review risks, which the charity is exposed to and to ensure that appropriate internal controls are in place to provide reasonable safeguard against fraud and human errors. The principal risks and uncertainties faced by the charity are as follows:

i) Increase in competition where a growing number of charities are seeking funds from the same donors.

ii) Safeguarding assets against unauthorised use.

iii) Compliance requirements with relevant laws and regulations.

iv) Reputational risk where any bad publicity worldwide could have a detrimental impact on the level of future donations.

The trustees have taken the following measures to mitigate some of these risks:

The trustees liaise with the office manager, to supervise staff and daily procedures in the London office and to ensure that the charity is being run efficiently with effective safeguards, policies and controls in place to mitigate these risks. The trustees are in constant contact with the London office manager and supervise the progress and activities of the charity. The trustees make periodic visits to the London office to monitor all activities.

The trustees have engaged professional advisors to advise in complying with related laws and regulations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1015408

Principal address

803 Romford Road
London
E12 5AN

Trustees

Mr F Edhi
Ms K Edhi
Mrs F Aka
Mr Y Abraham
Ms M Khan
Mr M S Edhi (resigned 28.6.24)
Mr M S Edhi (appointed 25.8.25)

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

S Syedain & Co
Chartered Accountants & Statutory Auditors
First Floor
87 Kenton Road
Harrow
Middlesex
HA3 0AH

Bankers

Lloyds Bank Plc
2 Silver Street
Enfield
EN1 3EN

LEGAL STATUS

Edhi International Foundation (UK) was registered as a Charity with The Charity Commissioners for England and Wales on 26th November 1992 (Charity Registration No. 1015408)

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).

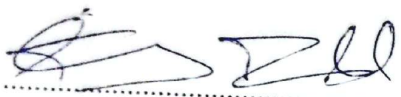
Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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 ..... and signed on its behalf by:



.....

Mr F Edhi - Trustee

Report of the Independent Auditors to the Trustees of Edhi International Foundation (UK)

Opinion

We have audited the financial statements of Edhi International Foundation (UK) (the 'charity') for the year ended 31st December 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:

- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;

Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;

- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

- We inspected the minutes of meetings of those charged with governance.

- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

- We reviewed processes for in place for monitoring and accounting for funds provided to partner organisations outside the UK.

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of noncompliance throughout the audit.

- We reviewed any reports made to regulators.

- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery,collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

S. Syedain + Co.

S Syedain & Co
Chartered Accountants & Statutory Auditors
First Floor
87 Kenton Road
Harrow
Middlesex
HA3 0AH

Date: 10/12/2025

Edhi International Foundation (UK)

Statement of Financial Activities
for the Year Ended 31st December 2024

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,191,429	765,869	5,957,298	5,732,620
Investment income	3	374,296	-	374,296	266,904
Total		5,565,725	765,869	6,331,594	5,999,524
EXPENDITURE ON					
Raising funds	4	120,395	-	120,395	103,950
Charitable activities	5				
Costs for generating charitable income		306,079	-	306,079	322,108
Charitable Donations		803,227	765,869	1,569,096	795,099
Other	8	10,202	-	10,202	343,450
Total		1,239,903	765,869	2,005,772	1,564,607
Net gains/(losses) on investments		350,492	-	350,492	(80,000)
NET INCOME		4,676,314	-	4,676,314	4,354,917
RECONCILIATION OF FUNDS					
Total funds brought forward		59,962,377	-	59,962,377	55,607,460
TOTAL FUNDS CARRIED FORWARD		64,638,691	-	64,638,691	59,962,377

The notes form part of these financial statements

Statement of Financial Position
31st December 2024

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	12	344,882	-	344,882	352,083
Investments					
Investments	13	6,632,054	-	6,632,054	-
Investment property	14	2,580,000	-	2,580,000	2,150,000
		9,556,936	-	9,556,936	2,502,083
CURRENT ASSETS					
Debtors: amounts falling due within one year	15	108,950	-	108,950	111,574
Debtors: amounts falling due after more than one year	15	117	-	117	1,517
Investments	16	54,254,916	-	54,254,916	56,068,613
Prepayments and accrued income		7,322	-	7,322	8,089
Cash at bank and in hand		1,670,801	-	1,670,801	1,784,178
		56,042,106	-	56,042,106	57,973,971
CREDITORS					
Amounts falling due within one year	17	(946,479)	-	(946,479)	(502,637)
NET CURRENT ASSETS		55,095,627	-	55,095,627	57,471,334
TOTAL ASSETS LESS CURRENT LIABILITIES		64,652,563	-	64,652,563	59,973,417
ACCRUALS AND DEFERRED INCOME	18	(13,872)	-	(13,872)	(11,040)
NET ASSETS		64,638,691	-	64,638,691	59,962,377

The notes form part of these financial statements

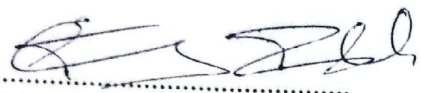
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Edhi International Foundation (UK)

Statement of Financial Position - continued
31st December 2024

FUNDS			
Unrestricted funds	19	64,638,691	59,962,377
TOTAL FUNDS		64,638,691	59,962,377

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



.....

Mr F Edhi - Trustee

The notes form part of these financial statements

Edhi International Foundation (UK)

Statement of Cash Flows
for the Year Ended 31st December 2024

	Notes	31.12.24 £	31.12.23 £
Cash flows from operating activities			
Cash generated from operations	1	4,125,101	4,617,326
Net cash provided by operating activities		4,125,101	4,617,326
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,001)	(1,410)
Purchase of fixed asset investments		(6,632,054)	-
Purchase of investment property		(79,508)	-
Sale of investment property		350,492	-
Short term Investment		1,813,697	(3,912,386)
Interest received		311,896	119,646
Net cash used in investing activities		(4,238,478)	(3,794,150)
Change in cash and cash equivalents in the reporting period		(113,377)	823,176
Cash and cash equivalents at the beginning of the reporting period		1,784,178	961,002
Cash and cash equivalents at the end of the reporting period		1,670,801	1,784,178

The notes form part of these financial statements

Notes to the Statement of Cash Flows for the Year Ended 31st December 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.24 £	31.12.23 £
Net income for the reporting period (as per the Statement of Financial Activities)	4,676,314	4,354,917
Adjustments for:		
Depreciation charges	10,202	10,086
(Gain)/losses on investments	(350,492)	80,000
Interest received	(311,896)	(119,646)
Revaluation Gain on Investment Property	(350,492)	-
Decrease/(increase) in debtors	4,791	(82,798)
Increase in creditors	446,674	374,767
Net cash provided by operations	4,125,101	4,617,326

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24 £	Cash flow £	At 31.12.24 £
Net cash			
Cash at bank and in hand	1,784,178	(113,377)	1,670,801
	1,784,178	(113,377)	1,670,801
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	56,068,613	(1,813,697)	54,254,916
	56,068,613	(1,813,697)	54,254,916
Total	57,852,791	(1,927,074)	55,925,717

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The Trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in Statement of Trustees Responsibilities on page 8.

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.

Investments comprise of rental income on investment properties which are recognised when receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification of the interest paid or payable by the bank.

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.

The charity has only a few relevant activity categories on which resources are expended and as such the costs between the different categories are easily allocated without the use of any method of apportionment.

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.

continued...

1. ACCOUNTING POLICIES - continued

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

Freehold property	2% on cost
Office Furniture and Equipment	15% on reducing balance
Motor Vehicles	25% on reducing balance

Gains and losses on fixed asset disposed of are included in Other Expenditure in the Statement of Financial Activities.

Investment property
Investment property, which is property held to earn rentals and/or for capital appreciation, is initially measured at cost and subsequently measured using the fair value model and stated at its fair value at the reporting end date. The surplus or deficit on revaluation is recognised as part of the net income/(loss) for the year.

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

Fund accounting
Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

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.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investment with a short term maturity of less than one year for the date of acquisition or opening of the deposit or similar account.

Fixed Asset Investment

Fixed asset investments include cash held in fixed deposit accounts with a maturity of more than one year from the date of acquisition. The carrying amount of the financial assets are measured at amortised cost.

continued...

2. DONATIONS AND LEGACIES

	31.12.24	31.12.23
	£	£
Donations	5,408,504	5,708,748
Gift aid	228,794	23,872
Legacy	320,000	-
	5,957,298	5,732,620

Included within the donations an amount of £430,369 (2023: £334,087) in relation to Qurbani, and £320,000 legacy donation through will of a donor, which were both classified as restricted income.

Grants received, included in the above, are as follows:

	31.12.24	31.12.23
	£	£
Other grants	320,000	-

3. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Rental Income	62,400	147,258
Deposit account interest	311,896	119,646
	374,296	266,904

Interest received on the deposit account relates to periodic interest that accrued during the term of the deposit and also interest received on maturity of the previous term deposit.

continued...

4. RAISING FUNDS

Raising donations and legacies

	31.12.24	31.12.23
	£	£
Publication costs	83,729	66,474
Advertisement	36,666	37,476
	120,395	103,950

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 6)	Support costs (see note 7)	Totals
	£	£	£	£
Costs for generating charitable income	287,720	-	18,359	306,079
Charitable Donations	-	1,569,096	-	1,569,096
	287,720	1,569,096	18,359	1,875,175

6. GRANTS PAYABLE

	31.12.24	31.12.23
	£	£
Charitable Donations	1,569,096	795,099

This amount includes the following payments:

Sadqa and Qurbani donations sent to Edhi Foundation Pakistan	592,754
Aircraft, Solar Panel and Medical equipment sent to Edhi Foundation Pakistan	578,079
Donations for flood relief for Pakistan	15,500
Legal aid to deserving people in the UK	53,400
Legacy donation for Edhi orphanage projects	320,000
Distribution of meal boxes during Ramadan	9,363
	1,569,096

continued...

7. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Costs for generating charitable income	7,746	37,127	(26,514)	18,359

8. OTHER

	31.12.24	31.12.23
	£	£
Depreciation	10,202	10,086
Support costs	18,359	416,969
	28,561	427,055

9. AUDITORS' REMUNERATION

	31.12.24	31.12.23
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	14,400	11,040
Other non-audit services	21,312	21,312
Total fees payable	35,712	32,352

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

Trustees' expenses

	31.12.24	31.12.23
	£	£
Trustees' expenses	7,746	274

The trustees expenses related to the following:-

- An amount of £5,385 was incurred by Mr. Saad Edhi for travel, subsistence and accommodation in relation to the purchase of aircraft from Norway. The total cost was in relation to a few trips that were made to Norway to finalise and make the aircraft purchase.

continued...

10. TRUSTEES' REMUNERATION AND BENEFITS - continued

- An amount of £685 was incurred by the trustees for travel and subsistence whilst performing their duties.

- An amount of £1,674 related to personal expenses owed by Saad Edhi which were incurred during the business trip to Norway. This amount is included within other debtors.

11. STAFF COSTS

	31.12.24	31.12.23
	£	£
Wages and salaries	178,680	164,653
Social security costs	9,698	7,473
Other pension costs	1,748	727
	190,126	172,853

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

	31.12.24	31.12.23
Average Monthly Employees	20	20

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

continued...

12. TANGIBLE FIXED ASSETS

	Freehold property £	Office Furniture & Equipment £	Motor Vehicles £	Totals £
COST				
At 1st January 2024	420,509	60,449	10,597	491,555
Additions	-	3,001	-	3,001
At 31st December 2024	420,509	63,450	10,597	494,556
DEPRECIATION				
At 1st January 2024	75,692	55,698	8,082	139,472
Charge for year	8,410	1,163	629	10,202
At 31st December 2024	84,102	56,861	8,711	149,674
NET BOOK VALUE				
At 31st December 2024	336,407	6,589	1,886	344,882
At 31st December 2023	344,817	4,751	2,515	352,083

13. FIXED ASSET INVESTMENTS

	31.12.24 £	31.12.23 £
Long term Investment	6,632,054	-

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	31.12.24 £	31.12.23 £
UBL Fixed Deposit a/c	6,632,054	-

Fixed Assets Investment relates to a fixed term deposit for a period of three years with an interest rate of 4.6% pa;

continued...

14. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1st January 2024	2,150,000
Additions	79,508
Revaluation	350,492
At 31st December 2024	2,580,000
NET BOOK VALUE	
At 31st December 2024	2,580,000
At 31st December 2023	2,150,000

Edhi International Foundation (UK) holds four investment properties in London. The Investment properties were valued on an open market basis by Drakefields Estates Limited who have experience in valuing properties in the local areas. The trustees consider that the carrying value of the investment properties are a material approximation to the current market value.

Fair value at 31st December 2024 is represented by:

	£
Valuation in 2015	351,828
Valuation in 2016	253,982
Valuation in 2018	250,000
Valuation in 2020	90,000
Valuation in 2021	45,000
Valuation in 2022	(320,292)
Valuation in 2023	(80,000)
Valuation in 2024	430,000
Cost	1,559,482
	2,580,000

continued...

15. DEBTORS

	31.12.24	31.12.23
	£	£
Amounts falling due within one year:		
Other debtors	107,550	110,174
Lease incentive	1,400	1,400
	108,950	111,574
Amounts falling due after more than one year:		
Lease incentive	117	1,517
Aggregate amounts	109,067	113,091

Within the debtors balance is a lease incentive for one of the properties that was leased out. A rent free period was given to the lessee and the amount above represents the lease incentive where the lease incentive is spread over the period of the lease.

Included within other debtors is a lease premium that was renewed during the year for one of the investment properties.

16. CURRENT ASSET INVESTMENTS

	31.12.24	31.12.23
	£	£
Short Term Investment	54,254,916	56,068,613

This represents cash from donations which are held for short term basis only and can be easily withdrawn if required. The donations are kept in UK banks so that they can be readily available for immediate use in times of national disaster where large funds would be required immediately.

continued...

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Other creditors	946,479	502,637

Included within other creditors is £430,369 (2023: £334,087) which relates to the Qurbani that was collected during the year and sent to Pakistan after the year end. It also includes £320,000 received as a legacy and £15,500 for flood relief in Pakistan.

18. ACCRUALS AND DEFERRED INCOME

	31.12.24	31.12.23
	£	£
Accruals and deferred income	13,872	11,040

19. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	59,962,377	4,676,314	64,638,691
TOTAL FUNDS	59,962,377	4,676,314	64,638,691

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	5,565,725	(1,239,903)	350,492	4,676,314
Restricted funds				
Qurbani	430,369	(430,369)	-	-
Flood Relief	15,500	(15,500)	-	-
Legacy donations	320,000	(320,000)	-	-
	765,869	(765,869)	-	-
TOTAL FUNDS	6,331,594	(2,005,772)	350,492	4,676,314

continued...

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	55,607,460	4,354,917	59,962,377
TOTAL FUNDS	55,607,460	4,354,917	59,962,377

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	5,621,767	(1,186,850)	(80,000)	4,354,917
Restricted funds				
Qurbani	334,087	(334,087)	-	-
Ambulances	43,670	(43,670)	-	-
	377,757	(377,757)	-	-
TOTAL FUNDS	5,999,524	(1,564,607)	(80,000)	4,354,917

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	55,607,460	9,031,231	64,638,691
TOTAL FUNDS	55,607,460	9,031,231	64,638,691

continued...

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	11,187,492	(2,426,753)	270,492	9,031,231
Restricted funds				
Qurbani	764,456	(764,456)	-	-
Flood Relief	15,500	(15,500)	-	-
Ambulances	43,670	(43,670)	-	-
Legacy donations	320,000	(320,000)	-	-
	1,143,626	(1,143,626)	-	-
TOTAL FUNDS	12,331,118	(3,570,379)	270,492	9,031,231

20. RELATED PARTY DISCLOSURES

The following related party transactions that occurred during the year are as below:

A sum of £430,369 (2023:£334,087) was paid to Abdul Sattar Edhi Foundation Pakistan for Qurbani performed on behalf of donors in UK for the year. In addition an amount of £162,385 (2023 Nil) has also been sent to Pakistan from Sadqa donations from UK donors.

An amount of £222,130 (2023:£313,476) was paid for the purchases of various equipments to be used for charitable activities by Abdul Sattar Edhi Foundation in Pakistan.

An amount of £355,948 was paid for the purchase of aircraft to be used as an air ambulance under Edhi Foundation Pakistan.This will be used to aid the emergency rescue relief process.

Included in the salary cost were £5,250 which was paid to Mr. Saad Edhi after he resigned as a trustee and became an employee for a few months. Prior to becoming an employee, the charity incurred expenses to obtain a work visa for him. However this visa was subsequently cancelled and a refund is expected for part of the cost which is shown under other debtors.

Some of the trustees of Edhi International Foundation (UK) are also Trustees of Abdul Sattar Edhi Foundation Pakistan.

Edhi International Foundation (UK)

Detailed Statement of Financial Activities
for the Year Ended 31st December 2024

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,408,504	5,708,748
Gift aid	228,794	23,872
Legacy	320,000	-
	5,957,298	5,732,620
Investment income		
Rental Income	62,400	147,258
Deposit account interest	311,896	119,646
	374,296	266,904
Total incoming resources	6,331,594	5,999,524
EXPENDITURE		
Raising donations and legacies		
Publication costs	83,729	66,474
Advertisement	36,666	37,476
	120,395	103,950
Charitable activities		
Wages	178,680	164,653
Social security	9,698	7,473
Pensions	1,748	727
Rent and Rates	20,819	13,458
Insurance	11,618	9,114
Light and heat	23,574	16,669
Telephone	10,257	7,486
Repairs And Renewals	14,119	10,134
Other Expenses	9,080	5,951
Travelling Expenses	2,681	2,838
Staff Cost	5,446	-
Carried forward	287,720	238,503

Edhi International Foundation (UK)

Detailed Statement of Financial Activities
for the Year Ended 31st December 2024

	31.12.24 £	31.12.23 £
Charitable activities		
Brought forward	287,720	238,503
Charitable Donations	1,569,096	795,099
	1,856,816	1,033,602
Other		
Freehold property	8,410	8,410
Fixtures and fittings	1,163	838
Motor Vehicles	629	838
	10,202	10,086
Support costs		
Management		
Trustees' expenses	7,746	274
Finance		
Bank & Credit Card Charges	37,127	47,840
Governance costs		
Auditors' remuneration	14,400	11,040
Auditors' remuneration for non audit work	21,312	21,312
Legal Fees	16,761	-
Professional Services	3,176	3,139
Exchange Gain / Loss	(82,163)	333,364
	(26,514)	368,855
Total resources expended	2,005,772	1,564,607
Net income before gains and losses	4,325,822	4,434,917
Realised recognised gains and losses		
Realised gains/(losses) on investment property	350,492	(80,000)
Net income	4,676,314	4,354,917

EDHI INTERNATIONAL FOUNDATION UK

England & Wales - Charity number 1015408

Accounts

REGISTERED CHARITY NUMBER: 1015408

Report of the Trustees and

Audited Financial Statements for the Year Ended 31st December 2023

for

Edhi International Foundation (UK)

S Syedain & Co
Chartered Accountants & Statutory Auditors
First Floor
87 Kenton Road
Harrow
Middlesex
HA3 0AH

Edhi International Foundation (UK)

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Edhi International Foundation (UK)

Report of the Trustees
for the Year Ended 31st December 2023

The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. 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

The overall aim of the charity is to help people in need without any prejudice of religion, caste, creed or political boundaries and to carry out the advancement of education, the advancement of religion, the relief of poverty and the promotion and the preservation of health.

In furtherance of its objectives the charity may undertake, execute, manage or assist any charitable trusts which may lawfully be undertaken, executed, managed or assisted by the charity. As a result the charity has assisted in furthering the objectives of its connected Edhi charities in Pakistan where it has a few common trustees. The charities in Pakistan were set up by the late Abdul Sattar Edhi to provide food, shelter, medical care, to procure ambulance services on a voluntary basis to the needy, which fulfils the charity's objectives as well. The charitable activities have been mainly in Pakistan but the connected charities in Pakistan have assisted in humanitarian work in other parts of the world in the past as well.

Furthermore, in furtherance of its objects the charity is permitted to invest donations received that are not immediately required for charitable purposes as investments, securities or property as required.

The Edhi charities in Pakistan are namely Abdul Sattar Edhi Foundation Pakistan, Bilquis Edhi Foundation Pakistan, and Edhi Welfare Centre Pakistan. Donors from UK are aware that the donations they are making will be used by the main charities in Pakistan to help achieve their objectives.

Some of the donations collected by Edhi International Foundation UK are disseminated to the related charities in Pakistan, mainly to Abdul Sattar Edhi Foundation in Pakistan over the last few years, where the funds had been used for charitable activities in line with Edhi Pakistan charities' constitutions and its own constitution. However not all the funds that had been collected during the year were used for immediate charitable activities and were instead deposited in UK bank accounts, as an emergency fund, to be used for future emergency or disaster relief where vast sums are immediately required in the relief process. The sums have been accumulating to date and some of the donations have been used during the most recent international disasters such as Covid pandemic and recent national disasters such as the Pakistan floods in 2022 and the major earthquake in Turkey during 2023.

OBJECTIVES AND ACTIVITIES

Significant activities

The principal activity of Edhi International Foundation UK during the year under review continues to be to obtain donations from UK donors either to be used to assist charitable activities in the UK or to purchase equipment, ambulances and so forth to assist the main Edhi charities in Pakistan to carry out their various charitable activities. These include to relieve poverty, suffering, deprivation and distress throughout the world and to promote the preservation of health. The charity also collects donations from UK donors to assist them in fulfilling their religious obligation of slaughtering animals during religious events. This money is sent to Pakistan and the animals are slaughtered there.This is called Qurbani.

During the year, the charity raised almost all of its money from public donations, which was encouraged by way of advertisement, and by dispatching leaflets and brochures by post to current and prospective donors. The advertising policy, programme for future activity, the investment policy and disbursement of funds are controlled and decided by the Trustees. They also maintain an internal control for collection of funds and safeguard against any risk involved in charitable activities.

Public benefit

In shaping the objectives for the year and planning the charity's activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. It is the trustees' opinion that the operation of the charity in its present form is for the public benefit under the principles set out in the Charity Commission guidance.

Report of the Trustees
for the Year Ended 31st December 2023

ACHIEVEMENT AND PERFORMANCE

Charitable Donations

During the year under review Edhi International Foundation UK spent £795,099 (2022:£1,701,194) for charitable activities. This includes £334,087 (2022: £379,652) in relation to 2023 Qurbani (sacrifice of animals for religious purposes) on behalf of UK donors and the remaining balance was used to purchase medical equipment, ambulances and other equipment to assist providing charitable activities to the needy, mainly to the people in Pakistan during the year.There were a few donations during the year that were specifically donated towards the purchase of ambulances to be used in Pakistan. The amount collected for the ambulances was £43,670.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENT

During the year under review, the charity had assisted the Edhi connected charities in Pakistan in continuing the objectives of helping the poor and needy primarily throughout Pakistan.

The charity provides, as part of its charitable services, Qurbani service which is an animal sacrifice on behalf of Muslims as part of their religious obligations. The monies collected in the UK are used to purchase the animals in Pakistan in order to perform the religious ritual on behalf of the UK donors. During the year the charity had purchased and slaughtered 1,863 goats and 373 cows on behalf of UK donors. As part of the religious ritual part of the meat is distributed to the poor and as a result the meat from the animals had been used by 18 Edhi charitable homes throughout Pakistan, and also distributed to many patients of governmental hospitals, prisons and other needy people in Pakistan. The skin/leather of sacrificed animals was sold, and monies collected were utilised for further Edhi charitable activities.

The charity also assists yearly in the purchase of medical equipment. During the year donations from UK donors were used to purchase a whole body CT Scan and washing machines. There is also a hospital that has been set up in Pakistan so many of the medical equipments that were purchased have been used for the hospital. This hospital is mostly used to enable poor and deprived people to access medical assistance where they are unable to afford the medical system in Pakistan.

During the year the main branch based on Romford Road also sold second hand clothes and other items that were donated to them where they are charged at a minimal amount. During Ramadan the charity distributed food boxes to the local Muslim community that were fasting. This was accepted favourably by the community and as a result the charity will continue with this food distribution on a yearly basis during Ramadan.

The Edhi International Foundation UK has started a Legal Funding project in partnership with a firm of solicitors in order to help with immigration related fees for the underprivileged who are ineligible for government funding and aid. This has proved to be successful and the aim is to continue this project. During the year the funding from Edhi assisted new 23 cases and to date 57 cases have been submitted.

FINANCIAL REVIEW

Financial position and Results

During the year total donations received amounted to £5,732,620 (2022:£7,671,980) which had decreased from the previous year.This was mainly due to additional donations received last year for £1,174,582 which was as a result of fundraising for the Pakistan flood relief. Excluding the flood relief donations from last year's total donations, it appears that total donations have decreased by 11% as compared to last year.

It is difficult to predict the level of donations that will be received each year even though Muslims are the main donors for the charity and charitable donations is always high amongst Muslims due to religious requirements. However due to the level of competition from other similar charities that are also targeting the same donors and the uncertainty of economic environment, donors are being cautious in the level of donations that are being made in addition to the high level of costs of living reducing the level of disposal income available to be donated to the charity. In addition, last year the charity realised that in order to increase its donations it would need to increase its expenditure on advertising and have seen the effect on the level of donations received as compared to previous years.

Reserves policy

Edhi International Foundation UK's operational costs (excluding charitable donations and exchange gains/losses) in the current year were approximately 6% (2022:6%) of its total income and donations. As part of the risk management strategy, the trustees need to have sufficient unrestricted reserves to ensure stability in the event of reduced income or an emergency response. The trustees intend to maintain enough free reserves in unrestricted funds at a level that equates to approximately one year of unrestricted charitable core expenditure.

The Charity holds unrestricted funds as reserve. The purpose of the Reserve Fund for Edhi International Foundation UK is to help ensure the long-term ability of the organisation to meet its mission. The Edhi International Foundation UK will maintain the reserve to achieve the following objectives:

a) To manage cash flow and maintain financial flexibility

b) To enable the organisation to sustain operations through delays in payments of committed funding

c) To enable the organization act swiftly in case of any disaster or emergency worldwide for Humanitarian Relief.

d) To fund the near future projects.

FUTURE PLANS

There are increasing demands for humanitarian operations in Pakistan and worldwide. The trustees are committed to continue raising money and to increase funds collected in the UK by providing information about the wide range of Abdul Sattar Edhi Foundation's involvement in Pakistan, to general public and communities in the UK. The trustees are considering other ways they can provide assistance to the poor and needy in the UK as they have realised that there are many people in the UK that would benefit from their assistance. Their aim would be to enhance the name of the charity further in the UK.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Charity constitution

Edhi International Foundation UK is governed by its constitution, which was set up on 17 November 1992, and a supplementary deed dated October 2010. The trustees are in the process of updating their constitution and are hoping that this would be finalised soon.

Appointment of Trustees

The trustees are responsible for the administration and investment policy of the charity. Trustees are appointed and removed by the Board of Trustees. Induction training is given to the trustees on appointment and the guidelines provided by the Charity Commission as per The Essential Trustee publication are followed. New trustees would also receive training from an existing trustee about the charity and their responsibilities as a trustee and would receive a copy of the Charity Commission's guide for new trustees and the constitution of the Charity. On-going training is provided as required.

Organisational structure

In order for effective day to day running of the charity the board of trustees set up an executive committee which consists of the following trustees:

- Mr Faisal Edhi
- Ms Kubra Edhi
- Mrs Feroza Aka
- Ms Maliha Khan
- Mr Yousuf Abraham
- Mr Saad Edhi (appointed 1 December 2023 and resigned 28 June 2024)

They have been given the powers of execution by the board of trustees and can enter into legal obligations, which will bind the charity. The power of appointing a new trustee of the charity is vested with the Board of Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees have a duty to identify and review risks, which the charity is exposed to and to ensure that appropriate internal controls are in place to provide reasonable safeguard against fraud and human errors. The principal risks and uncertainties faced by the charity are as follows:

i) Increase in competition where a growing number of charities are seeking funds from the same donors.

ii) Safeguarding assets against unauthorised use.

iii) Compliance requirements with relevant laws and regulations.

iv) Reputational risk where any bad publicity worldwide could have a detrimental impact on the level of future donations.

The trustees have taken the following measures to mitigate some of these risks:

The trustees liaise with the office manager, to supervise staff and daily procedures in the London office and to ensure that the charity is being run efficiently with effective safeguards, policies and controls in place to mitigate these risks. The trustees are in constant contact with the London office manager and supervise the progress and activities of the charity. The trustees make periodic visits to the London office to monitor all activities.

The trustees have engaged professional advisors to advise in complying with related laws and regulations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1015408

Principal address
803 Romford Road
London
E12 5AN

Trustees
Mr F Edhi
Ms K Edhi
Mrs F Aka
Mr Y Abraham
Ms M Khan
Mr M S Edhi (appointed 1.12.23) (resigned 28.6.24)

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

S Syedain & Co
Chartered Accountants & Statutory Auditors
First Floor
87 Kenton Road
Harrow
Middlesex
HA3 0AH

Bankers

Lloyds Bank Plc
2 Silver Street
Enfield
EN1 3EN

LEGAL STATUS

Edhi International Foundation (UK) was registered as a Charity with The Charity Commissioners for England and Wales on 26th November 1992 (Charity Registration No. 1015408)

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".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which 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

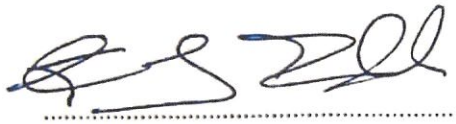
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Edhi International Foundation (UK)

Report of the Trustees
for the Year Ended 31st December 2023

Approved by order of the board of trustees on ..... and signed on its behalf by:



.....
Mr F Edhi - Trustee

Report of the Independent Auditors to the Trustees of Edhi International Foundation (UK)

Opinion

We have audited the financial statements of Edhi International Foundation (UK) (the 'charity') for the year ended 31st December 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:

- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;

Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;

- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

- We inspected the minutes of meetings of those charged with governance.

- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

- We reviewed processes for in place for monitoring and accounting for funds provided to partner organisations outside the UK.

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of noncompliance throughout the audit.

- We reviewed any reports made to regulators.

- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery,collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

S Syedain & Co
Chartered Accountants & Statutory Auditors
First Floor
87 Kenton Road
Harrow
Middlesex
HA3 0AH

Date: 31/10/2024

Edhi International Foundation (UK)

Statement of Financial Activities
for the Year Ended 31st December 2023

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,354,863	377,757	5,732,620	7,671,980
Investment income	3	266,904	-	266,904	278,553
Total		5,621,767	377,757	5,999,524	7,950,533
EXPENDITURE ON					
Raising funds	4	103,950	-	103,950	109,874
Charitable activities	5				
Costs for generating charitable income		322,108	-	322,108	348,925
Charitable Donations		417,342	377,757	795,099	1,701,194
Other	8	343,450	-	343,450	(595,103)
Total		1,186,850	377,757	1,564,607	1,564,890
Net gains/(losses) on investments		(80,000)	-	(80,000)	(320,292)
NET INCOME		4,354,917	-	4,354,917	6,065,351
RECONCILIATION OF FUNDS					
Total funds brought forward		55,607,460	-	55,607,460	49,542,109
TOTAL FUNDS CARRIED FORWARD		59,962,377	-	59,962,377	55,607,460

The notes form part of these financial statements

Edhi International Foundation (UK)

Statement of Financial Position
31st December 2023

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	12	352,083	-	352,083	360,759
Investment property	13	2,150,000	-	2,150,000	2,230,000
		2,502,083	-	2,502,083	2,590,759
CURRENT ASSETS					
Debtors: amounts falling due within one year	14	111,574	-	111,574	28,047
Debtors: amounts falling due after more than one year	14	1,517	-	1,517	2,917
Investments	15	56,068,613	-	56,068,613	52,156,227
Prepayments and accrued income		8,089	-	8,089	7,418
Cash at bank and in hand		1,784,178	-	1,784,178	961,002
		57,973,971	-	57,973,971	53,155,611
CREDITORS					
Amounts falling due within one year	16	(502,637)	-	(502,637)	(127,870)
NET CURRENT ASSETS		57,471,334	-	57,471,334	53,027,741
TOTAL ASSETS LESS CURRENT LIABILITIES		59,973,417	-	59,973,417	55,618,500
ACCRUALS AND DEFERRED INCOME	17	(11,040)	-	(11,040)	(11,040)
NET ASSETS		59,962,377	-	59,962,377	55,607,460

The notes form part of these financial statements

continued...

Statement of Financial Position - continued
31st December 2023

FUNDS	18		
Unrestricted funds		59,962,377	55,607,460
TOTAL FUNDS		59,962,377	55,607,460

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

.....
Mr F Edhi - Trustee

The notes form part of these financial statements

Edhi International Foundation (UK)

Statement of Cash Flows
for the Year Ended 31st December 2023

	Notes	31.12.23 £	31.12.22 £
Cash flows from operating activities			
Cash generated from operations	1	4,617,326	5,786,718
Net cash provided by operating activities		4,617,326	5,786,718
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,410)	(1,065)
Purchase of investment property		-	(345,292)
Sale of fixed asset investments		-	6,632,054
Short term Investment		(3,912,386)	(12,466,998)
Interest received		119,646	168,403
Net cash used in investing activities		(3,794,150)	(6,012,898)
Change in cash and cash equivalents in the reporting period		823,176	(226,180)
Cash and cash equivalents at the beginning of the reporting period		961,002	1,187,182
Cash and cash equivalents at the end of the reporting period		1,784,178	961,002

The notes form part of these financial statements

Notes to the Statement of Cash Flows for the Year Ended 31st December 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.23 £	31.12.22 £
Net income for the reporting period (as per the Statement of Financial Activities)	4,354,917	6,065,351
Adjustments for:		
Depreciation charges	10,086	10,265
Losses on investments	80,000	320,292
Interest received	(119,646)	(168,403)
(Increase)/decrease in debtors	(82,798)	267,829
Increase/(decrease) in creditors	374,767	(708,616)
Net cash provided by operations	4,617,326	5,786,718

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23 £	Cash flow £	At 31.12.23 £
Net cash			
Cash at bank and in hand	961,002	823,176	1,784,178
	961,002	823,176	1,784,178
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	52,156,227	3,912,386	56,068,613
	52,156,227	3,912,386	56,068,613
Total	53,117,229	4,735,562	57,852,791

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, as modified by the revaluation of certain assets.

The Trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in Statement of Trustees Responsibilities on page 8.

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.

Investments comprise of rental income on investment properties which are recognised when receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification of the interest paid or payable by the bank.

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.

The charity has only a few relevant activity categories on which resources are expended and as such the costs between the different categories are easily allocated without the use of any method of apportionment.

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.

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

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Freehold property	2% on cost
Office Furniture and Equipment	15% on reducing balance
Motor Vehicles	25% on reducing balance

Gains and losses on fixed asset disposed of are included in Other Expenditure in the Statement of Financial Activities.

Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially measured at cost and subsequently measured using the fair value model and stated at its fair value at the reporting end date. The surplus or deficit on revaluation is recognised as part of the net income/(loss) for the year.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

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.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investment with a short term maturity of less than one year for the date of acquisition or opening of the deposit or similar account.

Fixed Asset Investment

Fixed asset investments include cash held in fixed deposit accounts with a maturity of more than one year from the date of acquisition. The carrying amount of the financial assets are measured at amortised cost.

continued...

2. DONATIONS AND LEGACIES

	31.12.23	31.12.22
	£	£
Donations	5,708,748	7,492,082
Gift aid	23,872	179,898
	5,732,620	7,671,980

Included within the donations an amount of £334,087 (2022: £379,652) in relation to Qurbani and £43,670 donations received towards purchase of ambulances in Pakistan which are both classified as restricted income.

3. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Rental Income	147,258	110,150
Deposit account interest	119,646	168,403
	266,904	278,553

4. RAISING FUNDS

Raising donations and legacies

	31.12.23	31.12.22
	£	£
Publication costs	66,474	69,616
Advertisement	37,476	40,258
	103,950	109,874

continued...

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 6)	Support costs (see note 7)	Totals
	£	£	£	£
Costs for generating charitable income	238,503	-	83,605	322,108
Charitable Donations	-	795,099	-	795,099
	238,503	795,099	83,605	1,117,207

6. GRANTS PAYABLE

	31.12.23	31.12.22
	£	£
Charitable Donations	795,099	1,701,194

This amount includes the following payments:

Qurbani performed in Pakistan on behalf of UK donors for 2023	334,087
Purchase of various equipments to be used in Pakistan	313,476
Distributed food boxes during Ramadan	5,290
Donations for ambulance purchase on behalf of UK donors	43,670
Donations for the victims of the earthquake in Turkey	16,500
Donation for medical aid to the victims of Gaza and legal aid program	82,076
	795,099

continued...

7. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Other resources expended	-	-	333,364	333,364
Costs for generating charitable income	274	47,840	35,491	83,605
	274	47,840	368,855	416,969

8. OTHER

	31.12.23	31.12.22
	£	£
Depreciation	10,086	10,265
Support costs	333,364	(605,368)
	343,450	(595,103)

9. AUDITORS' REMUNERATION

	31.12.23	31.12.22
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	11,040	11,040
Other non-audit services	21,312	20,448
Total fees payable	32,352	31,488

continued...

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

Trustees' expenses

	31.12.23	31.12.22
	£	£
Trustees' expenses	274	-

The trustees expenses related to general charitable expenses such as travel and subsistence that were reimbursed back to Faisal Edhi when he visited UK whilst performing his duties.

11. STAFF COSTS

	31.12.23	31.12.22
	£	£
Wages and salaries	164,653	157,343
Social security costs	7,473	8,274
Other pension costs	727	798
	172,853	166,415

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

	31.12.23	31.12.22
Average Monthly Employees	20	15

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

continued...

12. TANGIBLE FIXED ASSETS

	Freehold property £	Office Furniture & Equipment £	Motor Vehicles £	Totals £
COST				
At 1st January 2023	420,509	59,039	10,597	490,145
Additions	-	1,410	-	1,410
At 31st December 2023	420,509	60,449	10,597	491,555
DEPRECIATION				
At 1st January 2023	67,282	54,860	7,244	129,386
Charge for year	8,410	838	838	10,086
At 31st December 2023	75,692	55,698	8,082	139,472
NET BOOK VALUE				
At 31st December 2023	344,817	4,751	2,515	352,083
At 31st December 2022	353,227	4,179	3,353	360,759

13. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1st January 2023	2,230,000
Revaluation	(80,000)
At 31st December 2023	2,150,000
NET BOOK VALUE	
At 31st December 2023	2,150,000
At 31st December 2022	2,230,000

Edhi International Foundation (UK) holds four investment properties in London. The Investment properties were valued on an open market basis by Drakefields Estates Limited who have experience in valuing properties in the local areas. The trustees consider that the carrying value of the investment properties are a material approximation to the current market value.

continued...

13. INVESTMENT PROPERTY - continued

Fair value at 31st December 2023 is represented by:

	£
Valuation in 2015	351,828
Valuation in 2016	253,982
Valuation in 2018	250,000
Valuation in 2020	90,000
Valuation in 2021	45,000
Valuation in 2022	(320,292)
Valuation in 2023	(80,000)
Cost	1,559,482
	2,150,000

14. DEBTORS

	31.12.23 £	31.12.22 £
Amounts falling due within one year:		
Other debtors	110,174	26,647
Lease incentive	1,400	1,400
	111,574	28,047
Amounts falling due after more than one year:		
Lease incentive	1,517	2,917
Aggregate amounts	113,091	30,964

Within the debtors balance is a lease incentive for one of the properties that was leased out. A rent free period was given to the lessee and the amount above represents the lease incentive where the lease incentive is spread over the period of the lease.

Included within other debtors is a lease premium that was renewed during the year for one of the investment properties.

continued...

15. CURRENT ASSET INVESTMENTS

	31.12.23	31.12.22
	£	£
Short Term Investment	56,068,613	52,156,227

This represents cash from donations which are held for short term basis only and can be easily withdrawn if required. The donations are kept in UK banks so that they can be readily available for immediate use in times of national disaster where large funds would be required immediately.

During the current year there was a reclassification of a fixed asset deposit account from fixed asset investment to current assets as it is due to mature next year.

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Social security and other taxes	-	4,324
Other creditors	502,637	123,546
	502,637	127,870

Included within other creditors is £334,087 which relates to the Qurbani that was collected during the year and sent to Pakistan after the year end.

Also within the other creditors balance is £43,670 which is the donations collected during the year for purchase of ambulances. This amount was also sent to Pakistan after the year end.

17. ACCRUALS AND DEFERRED INCOME

	31.12.23	31.12.22
	£	£
Accruals and deferred income	11,040	11,040

continued...

18. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	55,607,460	4,354,917	59,962,377
TOTAL FUNDS	55,607,460	4,354,917	59,962,377

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	5,621,767	(1,186,850)	(80,000)	4,354,917
Restricted funds				
Qurbani	334,087	(334,087)	-	-
Ambulances	43,670	(43,670)	-	-
	377,757	(377,757)	-	-
TOTAL FUNDS	5,999,524	(1,564,607)	(80,000)	4,354,917

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	49,542,109	6,065,351	55,607,460
TOTAL FUNDS	49,542,109	6,065,351	55,607,460

continued...

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	6,396,299	(10,656)	(320,292)	6,065,351
Restricted funds				
Qurbani	379,652	(379,652)	-	-
Flood Relief	1,174,582	(1,174,582)	-	-
	1,554,234	(1,554,234)	-	-
TOTAL FUNDS	7,950,533	(1,564,890)	(320,292)	6,065,351

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	49,542,109	10,420,268	59,962,377
TOTAL FUNDS	49,542,109	10,420,268	59,962,377

continued...

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	12,018,066	(1,197,506)	(400,292)	10,420,268
Restricted funds				
Qurbani	713,739	(713,739)	-	-
Flood Relief	1,174,582	(1,174,582)	-	-
Ambulances	43,670	(43,670)	-	-
	1,931,991	(1,931,991)	-	-
TOTAL FUNDS	13,950,057	(3,129,497)	(400,292)	10,420,268

19. RELATED PARTY DISCLOSURES

The following related party transactions that occurred during the year are as below:

A sum of £334,087 (2022:£379,652) was paid to Abdul Sattar Edhi Foundation Pakistan for Qurbani performed on behalf of donors in UK for the year.

An amount of £313,476 (2022:£114,355) was paid for the purchases of various equipments to be used for charitable activities by Abdul Sattar Edhi Foundation in Pakistan.

An amount of £43,670 was sent to Pakistan for purchase of Ambulances on behalf of donors in the UK.

Last year £1,174,582 was sent to Pakistan to help the Pakistan flood victims as a result of the floods during 2022 that killed many people and caused devastating damage and economic losses. The amount collected from UK donors was sent to Abdul Sattar Edhi Foundation Pakistan who undertook the relief process. This was a one off collection and there was no specific fundraising collections done during the year.

The trustees of Edhi International Foundation (UK) are also Trustees of Abdul Sattar Edhi Foundation Pakistan.

Edhi International Foundation (UK)

Detailed Statement of Financial Activities for the Year Ended 31st December 2023

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,708,748	7,492,082
Gift aid	23,872	179,898
	5,732,620	7,671,980
Investment income		
Rental Income	147,258	110,150
Deposit account interest	119,646	168,403
	266,904	278,553
Total incoming resources	5,999,524	7,950,533
EXPENDITURE		
Raising donations and legacies		
Publication costs	66,474	69,616
Advertisement	37,476	40,258
	103,950	109,874
Charitable activities		
Wages	164,653	157,343
Social security	7,473	8,274
Pensions	727	798
Rent and Rates	13,458	17,734
Insurance	9,114	8,518
Light and heat	16,669	9,370
Telephone	7,486	4,483
Repairs And Renewals	10,134	12,158
Other Expenses	5,951	7,347
Travelling Expenses	2,838	-
Charitable Donations	795,099	1,701,194
	1,033,602	1,927,219

Edhi International Foundation (UK)

Detailed Statement of Financial Activities for the Year Ended 31st December 2023

	31.12.23 £	31.12.22 £
Charitable activities		
Other		
Freehold property	8,410	8,410
Fixtures and fittings	838	737
Motor Vehicles	838	1,118
	10,086	10,265
Support costs		
Management		
Trustees' expenses	274	-
Finance		
Bank & Credit Card Charges	47,840	63,947
Governance costs		
Auditors' remuneration	11,040	11,040
Auditors' remuneration for non audit work	21,312	20,448
Professional Services	3,139	27,465
Exchange Gain / Loss	333,364	(605,368)
	368,855	(546,415)
Total resources expended	1,564,607	1,564,890
Net income before gains and losses	4,434,917	6,385,643
Realised recognised gains and losses		
Realised gains/(losses) on investment property	(80,000)	(320,292)
Net income	4,354,917	6,065,351

EDHI INTERNATIONAL FOUNDATION UK

England & Wales - Charity number 1015408

Accounts

REGISTERED CHARITY NUMBER: 1015408

Report of the Trustees and

Audited Financial Statements for the Year Ended 31st December 2022

for

Edhi International Foundation (UK)

S Syedain & Co
Chartered Accountants & Statutory Auditors
First Floor
87 Kenton Road
Harrow
Middlesex
HA3 0AH

Edhi International Foundation (UK)

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Edhi International Foundation (UK)

Report of the Trustees
for the Year Ended 31st December 2022

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. 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

The overall aim of the charity is to help people in need without any prejudice of religion, caste, creed or political boundaries and to carry out the advancement of education, the advancement of religion, the relief of poverty and the promotion and the preservation of health.

In furtherance of its objectives the charity may undertake, execute, manage or assist any charitable trusts which may lawfully be undertaken, executed, managed or assisted by the charity. As a result the charity has assisted in furthering the objectives of its connected Edhi charities in Pakistan where it has a few common trustees. The charities in Pakistan were set up by the late Abdul Sattar Edhi to provide food, shelter, medical care, to procure ambulance services on a voluntary basis to the needy, which fulfils the charity's objectives as well. The charitable activities have been mainly in Pakistan but the connected charities in Pakistan have assisted in humanitarian work in other parts of the world in the past as well.

Furthermore, in furtherance of its objects the charity is permitted to invest donations received that are not immediately required for charitable purposes as investments, securities or property as required.

The Edhi charities in Pakistan are namely Abdul Sattar Edhi Foundation Pakistan, Bilquis Edhi Foundation Pakistan, and Edhi Welfare Centre Pakistan. Donors from UK are aware that the donations they are making will be used by the main charities in Pakistan to help achieve their objectives.

Some of the donations collected by Edhi International Foundation UK are disseminated to the related charities in Pakistan, mainly to Abdul Sattar Edhi Foundation in Pakistan over the last few years, where the funds had been used for charitable activities in line with Edhi Pakistan charities' constitutions and its own constitution. However not all the funds that had been collected during the year were used for immediate charitable activities and were instead deposited in UK bank accounts, as an emergency fund, to be used for future emergency or disaster relief where vast sums are immediately required in the relief process. The sums have been accumulating to date and some of the donations have been used during the most recent international disasters such as Covid pandemic.

OBJECTIVES AND ACTIVITIES

Significant activities

The principal activity of Edhi International Foundation UK during the year under review continues to be to obtain donations from UK donors either to be used to assist charitable activities in the UK or to purchase equipment, ambulances and so forth to assist the main Edhi charities in Pakistan to carry out their various charitable activities. These include to relieve poverty, suffering, deprivation and distress throughout the world and to promote the preservation of health. The charity also collects donations from UK donors to assist them in fulfilling their religious obligation of slaughtering animals during religious events. This money is sent to Pakistan and the animals are slaughtered there.

During the year, the charity raised almost all of its money from public donations, which was encouraged by way of advertisement, and by dispatching leaflets and brochures by post to current and prospective donors. The advertising policy, programme for future activity, the investment policy and disbursement of funds are controlled and decided by the Trustees. They also maintain an internal control for collection of funds and safeguard against any risk involved in charitable activities.

During the year Mrs Bilquis Edhi passed away. She was the wife of Abdul Sattar Edhi, the founder of the Edhi Foundation. She was nicknamed 'the mother of Pakistan'. She was heavily involved with the charity and one of her roles was to look after women, especially those who were pregnant and she was involved in the adoption process of babies and children. Her contribution to the charity will also be remembered and appreciated all around the world.

Public benefit

In shaping the objectives for the year and planning the charity's activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. It is the trustees' opinion that the operation of the charity in its present form is for the public benefit under the principles set out in the Charity Commission guidance.

ACHIEVEMENT AND PERFORMANCE

Charitable Donations

During the year under review Edhi International Foundation UK spent £1,701,194 (2021:£657,334) for charitable activities. This represented £379,652 (2021: £429,473) in relation to 2022 Qurbani (sacrifice of animals for religious purposes) on behalf of UK donors and the remaining balance was used to purchase medical equipment, ambulances and other equipment to assist providing charitable activities to the needy, mainly to the people in Pakistan during the year.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENT

During the year under review, the charity had assisted the Edhi connected charities in Pakistan in continuing the objectives of helping the poor and needy primarily throughout Pakistan.

The charity provides, as part of its charitable services, Qurbani service which is an animal sacrifice on behalf of Muslims as part of their religious obligations. The monies collected in the UK are used to purchase the animals in Pakistan in order to perform the religious ritual on behalf of the UK donors. During the year the charity had purchased and slaughtered 2,328 goats and 440 cows on behalf of UK donors. As part of the religious ritual part of the meat is distributed to the poor and as a result the meat from the animals had been used by 18 Edhi charitable homes throughout Pakistan, and also distributed to many patients of governmental hospitals, prisons and other needy people in Pakistan. The skin/leather of sacrificed animals was sold, and monies collected were utilised for further Edhi charitable activities.

The charity also assists yearly in the purchase of medical equipment, such as oxygen cylinders and anaesthesia machine, and ambulance stretchers that have been used by the Edhi charities in Pakistan. There is also a hospital that has been set up in Pakistan so many of the medical equipments have been used for the hospital. This hospital is mostly used to enable poor and deprived people to access medical assistance where they are unable to afford the medical system in Pakistan.

During the year the main branch based on Romford Road also sold second hand clothes and other items that were donated to them where they are charged at a minimal amount. During Ramadan the charity distributed food boxes to the local Muslim community that were fasting. This was accepted favourably by the community and as a result the charity are considering continuing with this food distribution on a yearly basis during Ramadan.

FINANCIAL REVIEW

Financial position and Results

During the year total donations received amounted to £7,671,980 (2021:£6,772,807) which increased by 13% from the previous year.This was mainly due to higher general donations received as a result of donations for the Pakistan flood relief.

It is difficult to predict the level of donations that will be received each year even though Muslims are the main donors for the charity and charitable donations is always high amongst Muslims due to religious requirements. However due to the level of competition from other similar charities that are also targeting the same donors and the uncertainty of economic environment, donors are being cautious in the level of donations that are being made in addition to the high level of costs of living reducing the level of disposal income available to be donated to the charity. In addition, last year the charity realised that in order to increase its donations it would need to increase its expenditure on advertising and have seen the effect on the level of donations received as compared to previous years.

FINANCIAL REVIEW

Reserves policy

Edhi International Foundation UK's operational costs (excluding charitable donations and exchange gains/losses) in the current year were approximately 3% (2021:6%) of its total income and donations. As part of the risk management strategy, the trustees need to have sufficient unrestricted reserves to ensure stability in the event of reduced income or an emergency response. The trustees intend to maintain enough free reserves in unrestricted funds at a level that equates to approximately one year of unrestricted charitable core expenditure.

The Charity holds unrestricted funds as reserve. The purpose of the Reserve Fund for Edhi International Foundation UK is to help ensure the long-term ability of the organisation to meet its mission. The Edhi International Foundation UK will maintain the reserve to achieve the following objectives:

a) To manage cash flow and maintain financial flexibility

b) To enable the organisation to sustain operations through delays in payments of committed funding

c) To enable the organization act swiftly in case of any disaster or emergency worldwide for Humanitarian Relief.

d) To fund the near future projects.

The Reserve Fund is not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. The Reserve Fund is defined as funds set aside by action of the Trustees. The Funds have been reserved in the following categories as noted below. Due to the Covid pandemic there has been a delay in starting these projects as resources have been spent in assisting those requiring additional assistance as a result of Covid pandemic.

A. Operations Reserve Funds for Pakistan:

The amounts reserved are enough to maintain ongoing operations and programs for next two years. The Reserve serves a dynamic role and will be reviewed and adjusted in response to internal and external changes.

The Reserve Fund is £12 Million, representing 2 years (or 24 Months) of operating expenses on average. The calculation of average yearly operating expenses includes all recurring, predictable expenses and other non-cash expenses are not included in the calculation.

B. Operations Reserve Funds for UK:

The amount reserved as enough to maintain ongoing operations and programs for next three years. The Reserve will be reviewed and adjusted in response to internal and external changes.

FINANCIAL REVIEW

The Reserve Fund is £1.8 Million, representing years of operating expenses on average. The calculation of average yearly operating expenses includes all recurring, predictable expenses and other non-cash expenses are not included in the calculation

C. Disaster & Emergencies Reserve Funds:

An amount of £14 Million has been reserved as Disasters and Emergency Reserves Fund. This amount is reserved to be used for help and operations in any case of Disaster and Emergency worldwide for Humanitarian Relief in accordance with the mission of Edhi International Foundation UK. These funds will always be allocated under the due diligence policy.

D. Project Designated Funds:

The Edhi International Foundation UK has designated a certain amount for its future operational projects. The amount is enough to fund the charity projects and shall be used within next two to five years. The funds have been designated as follows:

1. VSD Operation Project Pakistan:

Thousands of children die in Pakistan due to "Ventricular Septal Defect (VSD)". The poor cannot afford the cost of life saving operations and children lose lives. The Edhi International Foundation UK aims to fund 2000 operations of such children, through its affiliated organisations in Pakistan, in next 3 years. An amount of £2 million has been designated for this project.

2. Air Ambulance Fund:

The Edhi International Foundation UK's Pakistan affiliated organisations not only have a largest road ambulance service in Pakistan, but it also has air ambulance service as well.

The Edhi International Foundation UK aims to help Pakistan affiliated organisations to update the Air Ambulance Fleet in next 2-5 years which includes overhauling of current aeroplanes and buying more planes with advance air ambulance technologies. An amount of £2 Million has been designated for this fund.

3. Open Kitchen (Edhi Free Langer) Project UK

The Edhi International Foundation UK started a free open kitchen in London since last year where the charity distributed food boxes to the local community that were fasting during Ramadan. The charity aims to extends this to other locations within London in the near future run at different points in order to provide free food to the needy. We have estimated that the approximate costs of running this project would be £500K per year. We shall reserve 3 years and have reserved £1.5 Million.

FINANCIAL REVIEW

4. Edhi Legal Project UK

The Edhi International Foundation UK has started a Legal Funding project in partnership with Julia and Rana Solicitors in order to help with immigration related fees for the underprivileged who are ineligible for government funding and aid. This has proved to be successful and the aim is to continue this project. During the year the funding from Edhi assisted 34 cases.

FUTURE PLANS

There are increasing demands for humanitarian operations in Pakistan and worldwide. The trustees are committed to continue raising money and to increase funds collected in the UK by providing information about the wide range of Abdul Sattar Edhi Foundation's involvement in Pakistan, to general public and communities in the UK. The trustees are considering other ways they can provide assistance to the poor and needy in the UK as they have realised that there are many people in the UK that would benefit from their assistance. Their aim would be to enhance the name of the charity further in the UK.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Charity constitution

Edhi International Foundation UK is governed by its constitution, which was set up on 17 November 1992, and a supplementary deed dated October 2010. The trustees are in the process of updating their constitution and are hoping that this would be finalised soon.

Appointment of Trustees

The trustees are responsible for the administration and investment policy of the charity. Trustees are appointed and removed by the Board of Trustees. Induction training is given to the trustees on appointment and the guidelines provided by the Charity Commission as per The Essential Trustee publication are followed. New trustees would also receive training from an existing trustee about the charity and their responsibilities as a trustee and would receive a copy of the Charity Commission's guide for new trustees and the constitution of the Charity. On-going training is provided as required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

In order for effective day to day running of the charity the board of trustees set up an executive committee which consists of the following trustees:

- Mrs Bilquis Edhi (deceased 15 April 2022)
- Mr Faisal Edhi
- Ms Kubra Edhi
- Mrs Feroza Aka
- Ms Maliha Khan
- Mr Yousuf Abraham
-Mr Saad Edhi (appointed 1 December 2023 and resigned 28 June 2024)

They have been given the powers of execution by the board of trustees and can enter into legal obligations, which will bind the charity. The power of appointing a new trustee of the charity is vested with the Board of Trustees.

Risk management

The Trustees have a duty to identify and review risks, which the charity is exposed to and to ensure that appropriate internal controls are in place to provide reasonable safeguard against fraud and human errors. The principal risks and uncertainties faced by the charity are as follows:

i) Increase in competition where a growing number of charities are seeking funds from the same donors.

ii) Safeguarding assets against unauthorised use.

iii) Compliance requirements with relevant laws and regulations.

iv) Reputational risk where any bad publicity worldwide could have a detrimental impact on the level of future donations.

The trustees have taken the following measures to mitigate some of these risks:

The trustees liaise with the office manager, to supervise staff and daily procedures in the London office and to ensure that the charity is being run efficiently with effective safeguards, policies and controls in place to mitigate these risks. The trustees are in constant contact with the London office manager and supervise the progress and activities of the charity. The trustees make periodic visits to the London office to monitor all activities.

The trustees have engaged professional advisors to advise in complying with related laws and regulations.

Report of the Trustees
for the Year Ended 31st December 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1015408

Principal address
803 Romford Road
London
E12 5AN

Trustees
Mrs B Edhi Chairperson (deceased 15.4.22)
Mr F Edhi
Ms K Edhi
Mrs F Aka
Mr Y Abraham
Ms M Khan
Mr M S Edhi (appointed 1.12.23)

Auditors
S Syedain & Co
Chartered Accountants & Statutory Auditors
First Floor
87 Kenton Road
Harrow
Middlesex
HA3 0AH

Bankers
Lloyds Bank Plc
2 Silver Street
Enfield
EN1 3EN

LEGAL STATUS

Edhi International Foundation (UK) was registered as a Charity with The Charity Commissioners for England and Wales on 26th November 1992 (Charity Registration No. 1015408)

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".

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 ..... and signed on its behalf by:



.....

Mr F Edhi - Trustee

Report of the Independent Auditors to the Trustees of Edhi International Foundation (UK)

Opinion

We have audited the financial statements of Edhi International Foundation (UK) (the 'charity') for the year ended 31st December 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:

- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;

Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;

- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

- We inspected the minutes of meetings of those charged with governance.

- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

- We reviewed processes for in place for monitoring and accounting for funds provided to partner organisations outside the UK.

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of noncompliance throughout the audit.

- We reviewed any reports made to regulators.

- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery,collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

S. Syedain & Co

S. Syedain & Co
Chartered Accountants & Statutory Auditors
First Floor
87 Kenton Road
Harrow
Middlesex
HA3 0AH

Date: 3/7/2024

Edhi International Foundation (UK)

Statement of Financial Activities
for the Year Ended 31st December 2022

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	6,117,746	1,554,234	7,671,980	6,772,807
Investment income	3	278,553	-	278,553	159,091
Other income		-	-	-	17,358
Total		6,396,299	1,554,234	7,950,533	6,949,256
EXPENDITURE ON					
Raising funds	4	109,874	-	109,874	95,906
Charitable activities	5				
Costs for generating charitable income		348,925	-	348,925	252,370
Charitable Donations		146,960	1,554,234	1,701,194	657,334
Other	8	(595,103)	-	(595,103)	46,042
Total		10,656	1,554,234	1,564,890	1,051,652
Net gains/(losses) on investments		(320,292)	-	(320,292)	45,000
NET INCOME		6,065,351	-	6,065,351	5,942,604
RECONCILIATION OF FUNDS					
Total funds brought forward		49,542,109	-	49,542,109	43,599,505
TOTAL FUNDS CARRIED FORWARD		55,607,460	-	55,607,460	49,542,109

The notes form part of these financial statements

Edhi International Foundation (UK)

Statement of Financial Position
31st December 2022

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	12	360,759	-	360,759	369,959
Investments					
Investments	13	-	-	-	6,632,054
Investment property	14	2,230,000	-	2,230,000	2,205,000
		2,590,759	-	2,590,759	9,207,013
CURRENT ASSETS					
Debtors: amounts falling due within one year	15	28,047	-	28,047	290,415
Debtors: amounts falling due after more than one year	15	2,917	-	2,917	4,317
Investments	16	52,156,227	-	52,156,227	39,689,229
Prepayments and accrued income		7,418	-	7,418	11,479
Cash at bank and in hand		961,002	-	961,002	1,187,182
		53,155,611	-	53,155,611	41,182,622
CREDITORS					
Amounts falling due within one year	17	(127,870)	-	(127,870)	(827,463)
NET CURRENT ASSETS		53,027,741	-	53,027,741	40,355,159
TOTAL ASSETS LESS CURRENT LIABILITIES		55,618,500	-	55,618,500	49,562,172
ACCRUALS AND DEFERRED INCOME	18	(11,040)	-	(11,040)	(20,063)
NET ASSETS		55,607,460	-	55,607,460	49,542,109

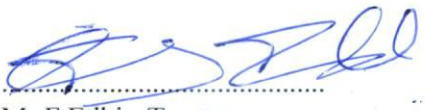
The notes form part of these financial statements

continued...

Statement of Financial Position - continued
31st December 2022

FUNDS	19		
Unrestricted funds		55,607,460	49,542,109
TOTAL FUNDS		55,607,460	49,542,109

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



Mr F Edhi - Trustee

The notes form part of these financial statements

Edhi International Foundation (UK)

Statement of Cash Flows
for the Year Ended 31st December 2022

	Notes	31.12.22 £	31.12.21 £
Cash flows from operating activities			
Cash generated from operations	1	5,786,718	5,989,422
Net cash provided by operating activities		5,786,718	5,989,422
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,065)	(1,870)
Purchase of fixed asset investments		-	(5,106,369)
Purchase of investment property		(345,292)	-
Sale of fixed asset investments		6,632,054	-
Short term Investment		(12,466,998)	(439,037)
Interest received		168,403	97,841
Net cash used in investing activities		(6,012,898)	(5,449,435)
Change in cash and cash equivalents in the reporting period		(226,180)	539,987
Cash and cash equivalents at the beginning of the reporting period		1,187,182	647,195
Cash and cash equivalents at the end of the reporting period		961,002	1,187,182

The notes form part of these financial statements

Notes to the Statement of Cash Flows for the Year Ended 31st December 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.22 £	31.12.21 £
Net income for the reporting period (as per the Statement of Financial Activities)	6,065,351	5,942,604
Adjustments for:		
Depreciation charges	10,265	10,579
Losses/(gain) on investments	320,292	(45,000)
Interest received	(168,403)	(97,841)
Decrease/(increase) in debtors	267,829	(253,959)
(Decrease)/increase in creditors	(708,616)	433,039
Net cash provided by operations	5,786,718	5,989,422

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22 £	Cash flow £	At 31.12.22 £
Net cash			
Cash at bank and in hand	1,187,182	(226,180)	961,002
	1,187,182	(226,180)	961,002
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	39,689,229	12,466,998	52,156,227
	39,689,229	12,466,998	52,156,227
Total	40,876,411	12,240,818	53,117,229

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The Trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in Statement of Trustees Responsibilities on page 8.

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.

Investments comprise of rental income on investment properties which are recognised when receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification of the interest paid or payable by the bank.

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.

The charity has only a few relevant activity categories on which resources are expended and as such the costs between the different categories are easily allocated without the use of any method of apportionment.

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.

continued...

1. ACCOUNTING POLICIES - continued

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

Freehold property	2% on cost
Office Furniture and Equipment	15% on reducing balance
Motor Vehicles	25% on reducing balance

Gains and losses on fixed asset disposed of are included in Other Expenditure in the Statement of Financial Activities.

Investment property
Investment property, which is property held to earn rentals and/or for capital appreciation, is initially measured at cost and subsequently measured using the fair value model and stated at its fair value at the reporting end date. The surplus or deficit on revaluation is recognised as part of the net income/(loss) for the year.

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

Fund accounting
Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

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.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investment with a short term maturity of less than one year for the date of acquisition or opening of the deposit or similar account.

Fixed Asset Investment

Fixed asset investments include cash held in fixed deposit accounts with a maturity of more than one year from the date of acquisition. The carrying amount of the financial assets are measured at amortised cost.

continued...

2. DONATIONS AND LEGACIES

	31.12.22	31.12.21
	£	£
Donations	7,492,082	6,750,037
Gift aid	179,898	22,770
	7,671,980	6,772,807

Included within the donations total an amount of £379,652 (2021: £429,473) in relation to Qurbani which is classified as restricted income.

3. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Rental Income	110,150	61,250
Deposit account interest	168,403	97,841
	278,553	159,091

4. RAISING FUNDS

Raising donations and legacies

	31.12.22	31.12.21
	£	£
Publication costs	69,616	61,394
Advertisement	40,258	34,512
	109,874	95,906

continued...

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 6)	Support costs (see note 7)	Totals
	£	£	£	£
Costs for generating charitable income	226,025	-	122,900	348,925
Charitable Donations	-	1,701,194	-	1,701,194
	226,025	1,701,194	122,900	2,050,119

6. GRANTS PAYABLE

	31.12.22	31.12.21
	£	£
Charitable Donations	1,701,194	657,334

This amount includes the following payments:

Qurbani performed in Pakistan on behalf of UK donors for 2022	379,652
Purchase of various equipments to be used in Pakistan	114,355
Distributed food boxes during Ramadan	5,805
Flood relief donations to assist victims in Pakistan	1,174,582
Legal aid project	26,800
	1,701,194

continued...

7. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Other resources expended	-	(605,368)	(605,368)
Costs for generating charitable income	63,947	58,953	122,900
	63,947	(546,415)	(482,468)

8. OTHER

	31.12.22	31.12.21
	£	£
Depreciation	10,265	10,579
Support costs	(605,368)	35,463
	(595,103)	46,042

Included within support costs are exchange rate gains.

9. AUDITORS' REMUNERATION

	31.12.22	31.12.21
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	11,040	9,600
Other non-audit services	20,448	18,432
Total fees payable	31,488	28,032

continued...

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

11. STAFF COSTS

	31.12.22	31.12.21
	£	£
Wages and salaries	157,343	143,138
Social security costs	8,274	6,854
Other pension costs	798	554
	166,415	150,546

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

	31.12.22	31.12.21
Average Monthly Employees	15	13

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

continued...

12. TANGIBLE FIXED ASSETS

	Freehold property £	Office Furniture & Equipment £	Motor Vehicles £	Totals £
COST				
At 1st January 2022	420,509	57,974	10,597	489,080
Additions	-	1,065	-	1,065
At 31st December 2022	420,509	59,039	10,597	490,145
DEPRECIATION				
At 1st January 2022	58,872	54,123	6,126	119,121
Charge for year	8,410	737	1,118	10,265
At 31st December 2022	67,282	54,860	7,244	129,386
NET BOOK VALUE				
At 31st December 2022	353,227	4,179	3,353	360,759
At 31st December 2021	361,637	3,851	4,471	369,959

13. FIXED ASSET INVESTMENTS

There were no investment assets outside the UK.

The fixed term deposit has been reclassified as short term investment this year as it is due to mature within the coming year.

14. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1st January 2022	2,205,000
Additions	345,292
Revaluation	25,000
Impairments	(345,292)
At 31st December 2022	2,230,000
NET BOOK VALUE	
At 31st December 2022	2,230,000
At 31st December 2021	2,205,000

continued...

14. INVESTMENT PROPERTY - continued

Edhi International Foundation (UK) holds four investment properties in London. The Investment properties were valued on an open market basis by Drakefields Estates Limited who have experience in valuing properties in the local areas. The trustees consider that the carrying value of the investment properties are a material approximation to the current market value.

Fair value at 31st December 2022 is represented by:

	£
Valuation in 2015	351,828
Valuation in 2016	253,982
Valuation in 2018	250,000
Valuation in 2020	90,000
Valuation in 2021	45,000
Valuation in 2022	(320,292)
Cost	1,559,482
	2,230,000

15. DEBTORS

	31.12.22 £	31.12.21 £
Amounts falling due within one year:		
Other debtors	26,647	289,015
Lease incentive	1,400	1,400
	28,047	290,415
Amounts falling due after more than one year:		
Lease incentive	2,917	4,317
Aggregate amounts	30,964	294,732

Within the debtors balance is a lease incentive for one of the properties that was leased out. A rent free period was given to the lessee and the amount above represents the lease incentive where the lease incentive is spread over the period of the lease.

continued...

16. CURRENT ASSET INVESTMENTS

	31.12.22	31.12.21
	£	£
Short Term Investment	52,156,227	39,689,229

This represents cash from donations which are held for short term basis only and can be easily withdrawn if required. The donations are kept in UK banks so that they can be readily available for immediate use in times of national disaster where large funds would be required immediately.

During the current year there was a reclassification of a fixed asset deposit account from fixed asset investment to current assets as it is due to mature next year.

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Social security and other taxes	4,324	2,480
Other creditors	123,546	824,983
	127,870	827,463

18. ACCRUALS AND DEFERRED INCOME

	31.12.22	31.12.21
	£	£
Accruals and deferred income	11,040	20,063

19. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	49,542,109	6,065,351	55,607,460
TOTAL FUNDS	49,542,109	6,065,351	55,607,460

continued...

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	6,396,299	(10,656)	(320,292)	6,065,351
Restricted funds				
Qurbani	379,652	(379,652)	-	-
Flood Relief	1,174,582	(1,174,582)	-	-
	1,554,234	(1,554,234)	-	-
TOTAL FUNDS	7,950,533	(1,564,890)	(320,292)	6,065,351

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	43,599,505	5,942,604	49,542,109
TOTAL FUNDS	43,599,505	5,942,604	49,542,109

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	6,519,783	(622,179)	45,000	5,942,604
Restricted funds				
Qurbani	429,473	(429,473)	-	-
TOTAL FUNDS	6,949,256	(1,051,652)	45,000	5,942,604

continued...

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	43,599,505	12,007,955	55,607,460
TOTAL FUNDS	43,599,505	12,007,955	55,607,460

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	12,916,082	(632,835)	(275,292)	12,007,955
Restricted funds				
Qurbani	809,125	(809,125)	-	-
Flood Relief	1,174,582	(1,174,582)	-	-
	1,983,707	(1,983,707)	-	-
TOTAL FUNDS	14,899,789	(2,616,542)	(275,292)	12,007,955

continued...

20. RELATED PARTY DISCLOSURES

The following related party transactions that occurred during the year are as below:

A sum of £379,652 (2021:£801,084) was paid to Abdul Sattar Edhi Foundation Pakistan for Qurbani performed on behalf of donors in UK for the year.

An amount of £114,355 (2021:£220,353) was paid for the purchases of various equipments to be used for charitable activities by Abdul Sattar Edhi Foundation in Pakistan.

Am amount of £1,174,582 was sent to Pakistan to help the Pakistan flood victims as a result of the floods during 2022 that killed many people and caused devastating damage and economic losses. The amount collected from UK donors was sent to Abdul Sattar Edhi Foundation Pakistan who undertook the relief process.

The trustees of Edhi International Foundation (UK) are also Trustees of Abdul Sattar Edhi Foundation Pakistan.

Edhi International Foundation (UK)

Detailed Statement of Financial Activities for the Year Ended 31st December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	7,492,082	6,750,037
Gift aid	179,898	22,770
	7,671,980	6,772,807
Investment income		
Rental Income	110,150	61,250
Deposit account interest	168,403	97,841
	278,553	159,091
Other income		
Council Grant	-	17,358
Total incoming resources	7,950,533	6,949,256
EXPENDITURE		
Raising donations and legacies		
Publication costs	69,616	61,394
Advertisement	40,258	34,512
	109,874	95,906
Charitable activities		
Wages	157,343	143,138
Social security	8,274	6,854
Pensions	798	554
Rent and Rates	17,734	19,260
Insurance	8,518	10,325
Light and heat	9,370	7,266
Telephone	4,483	4,506
Repairs And Renewals	12,158	9,089
Other Expenses	7,347	4,869
Carried forward	226,025	205,861

Edhi International Foundation (UK)

Detailed Statement of Financial Activities for the Year Ended 31st December 2022

	31.12.22 £	31.12.21 £
Charitable activities		
Brought forward	226,025	205,861
Charitable Donations	1,701,194	657,334
	1,927,219	863,195
Other		
Freehold property	8,410	8,410
Fixtures and fittings	737	679
Motor Vehicles	1,118	1,490
	10,265	10,579
Support costs		
Finance		
Bank & Credit Card Charges	63,947	58,733
Governance costs		
Auditors' remuneration	11,040	9,600
Auditors' remuneration for non audit work	20,448	18,432
Legal Fees	-	25,504
Professional Services	27,465	21,005
Exchange Gain / Loss	(605,368)	(51,302)
	(546,415)	23,239
Total resources expended	1,564,890	1,051,652
Net income before gains and losses	6,385,643	5,897,604
Realised recognised gains and losses		
Realised gains/(losses) on investment property	(320,292)	45,000
Net income	6,065,351	5,942,604

EDHI INTERNATIONAL FOUNDATION UK

England & Wales - Charity number 1015408

Accounts

REGISTERED CHARITY NUMBER: 1015408

Report of the Trustees and

Audited Financial Statements for the Year Ended 31st December 2021

for

Edhi International Foundation (UK)

S. Syedain & Co
Chartered Accountants & Statutory Auditors
First Floor
87 Kenton Road
Harrow
Middlesex
HA3 0AH

Contents of the Financial Statements for the Year Ended 31st December 2021

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Report of the Trustees
for the Year Ended 31st December 2021

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. 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

The overall aim of the charity is to help people in need without any prejudice of religion, caste, creed or political boundaries and to carry out the advancement of education, the advancement of religion, the relief of poverty and the promotion and the preservation of health.

In furtherance of its objectives the charity may undertake, execute, manage or assist any charitable trusts which may lawfully be undertaken, executed, managed or assisted by the charity. As a result the charity has assisted in furthering the objectives of its connected Edhi charities in Pakistan where it has a few common trustees. The charities in Pakistan were set up by the late Abdul Sattar Edhi to provide food, shelter, medical care, to procure ambulance services on a voluntary basis to the needy, which fulfils the charity's objectives as well. The charitable activities have been mainly in Pakistan but the connected charities in Pakistan have assisted in humanitarian work in other parts of the world in the past as well.

Furthermore, in furtherance of its objects the charity is permitted to invest donations received that are not immediately required for charitable purposes as investments, securities or property as required.

The Edhi charities in Pakistan are namely Abdul Sattar Edhi Foundation Pakistan, Bilquis Edhi Foundation Pakistan, and Edhi Welfare Centre Pakistan. Donors from UK are aware that the donations they are making will be used by the main charities in Pakistan to help achieve their objectives.

Some of the donations collected by Edhi International Foundation UK are disseminated to the related charities in Pakistan, mainly to Abdul Sattar Edhi Foundation in Pakistan over the last few years, where the funds had been used for charitable activities in line with Edhi Pakistan charities' constitutions and its own constitution. However not all the funds that had been collected during the year were used for immediate charitable activities and were instead deposited in UK bank accounts, as an emergency fund, to be used for future emergency or disaster relief where vast sums are immediately required in the relief process. The sums have been accumulating to date and some of the donations have been used during the most recent international disasters such as Covid pandemic.

OBJECTIVES AND ACTIVITIES

Significant activities

The principal activity of Edhi International Foundation UK during the year under review continues to be to obtain donations from UK donors either to be used to assist charitable activities in the UK or to purchase equipment, ambulances and so forth to assist the main Edhi charities in Pakistan to carry out their various charitable activities. These include to relieve poverty, suffering, deprivation and distress throughout the world and to promote the preservation of health. The charity also collects donations from UK donors to assist them in fulfilling their religious obligation of slaughtering animals during religious events. This money is sent to Pakistan and the animals are slaughtered there.

During the year, the charity raised almost all of its money from public donations, which was encouraged by way of advertisement, and by dispatching leaflets and brochures by post to current and prospective donors. The advertising policy, programme for future activity, the investment policy and disbursement of funds are controlled and decided by the Trustees. They also maintain an internal control for collection of funds and safeguard against any risk involved in charitable activities.

Public benefit

In shaping the objectives for the year and planning the charity's activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. It is the trustees' opinion that the operation of the charity in its present form is for the public benefit under the principles set out in the Charity Commission guidance.

ACHIEVEMENT AND PERFORMANCE

Charitable Donations

During the year under review Edhi International Foundation UK spent £657,334 (2020:£1,664,718) for charitable activities. This represented £429,473 (2020: £371,611) in relation to 2021 Qurbani (sacrifice of animals for religious purposes) on behalf of UK donors and the remaining balance was used to purchase medical equipment, ambulances and other equipment to assist providing charitable activities to the needy, mainly to the people in Pakistan during the year.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENT

During the year under review, the charity had assisted the Edhi connected charities in Pakistan in continuing the objectives of helping the poor and needy primarily throughout Pakistan.

The charity provides, as part of its charitable services, Qurbani service which is an animal sacrifice on behalf of Muslims as part of their religious obligations. The monies collected in the UK are used to purchase the animals in Pakistan in order to perform the religious ritual on behalf of the UK donors. During the year the charity had purchased and slaughtered 2,134 goats and 477 cows on behalf of UK donors. As part of the religious ritual part of the meat is distributed to the poor and as a result the meat from the animals had been used by 18 Edhi charitable homes throughout Pakistan, and also distributed to many patients of governmental hospitals, prisons and other needy people in Pakistan. The skin/leather of sacrificed animals was sold, and monies collected were utilised for further Edhi charitable activities.

The charity also assists yearly in the purchase of medical equipment, such as oxygen cylinders and anaesthesia machine, and ambulance stretchers that have been used by the Edhi charities in Pakistan. There is also a hospital that has been set up in Pakistan so many of the medical equipments have been used for the hospital. This hospital is mostly used to enable poor and deprived people to access medical assistance where they are unable to afford the medical system in Pakistan.

During the year the main branch based on Romford Road also sold second hand clothes and other items that were donated to them where they are charged at a minimal amount. During Ramadan the charity distributed food boxes to the local Muslim community that were fasting. This was accepted favourably by the community and as a result the charity are considering continuing with this food distribution on a yearly basis during Ramadan.

FINANCIAL REVIEW

Financial position and Results

During the year total donations received amounted to £6,772,807 which was down by 2.31% from the previous year.This was mainly due to the delay in claiming gift aid this year as compared to last year.

It is difficult to predict the level of donations that will be received each year even though Muslims are the main donors for the charity and charitable donations is always high amongst Muslims due to religious requirements. However due to the level of competition from other similar charities that are also targeting the same donors and the uncertainty of economic environment, donors are being cautious in the level of donations that are being made in addition to the high level of costs of living reducing the level of disposal income available to be donated to the charity. In addition, last year the charity realised that in order to increase its donations it would need to increase its expenditure on advertising and have seen the effect on the level of donations received as compared to previous years.

During the year the total income was as follows:-

		£
1.	General Donations	6,343,334
2.	Qurbani Collections	429,473
3.	Other Income (Council Covid Grant)	17,358
4.	Investment Income	159,091
5.	Revaluation of Investment properties	45,000
	Total Income	6,994,256

Disbursements were as follows:-

		£
1.	Qurbani Performed in Pakistan	429,473
2.	Purchase of equipment sent to Pakistan for charitable purposes	220,353
3.	Ramadan Meal Boxes	7,508
4.	Charitable Costs	355,707
5.	Governance Costs	28,032
6.	Other Costs	10,579
7.	Transferred to the unrestricted reserve fund	5,942,604
	Total Disbursements	6,994,256

FINANCIAL REVIEW

Reserves policy

Edhi International Foundation UK's operational costs in the current year were approximately 6% (2020: 8%) of its total income and donations. As part of the risk management strategy, the trustees need to have sufficient unrestricted reserves to ensure stability in the event of reduced income or an emergency response. The trustees intend to maintain enough free reserves in unrestricted funds at a level that equates to approximately one year of unrestricted charitable core expenditure.

The Charity holds unrestricted funds as reserve. The purpose of the Reserve Fund for Edhi International Foundation UK is to help ensure the long-term ability of the organisation to meet its mission. The Edhi International Foundation UK will maintain the reserve to achieve the following objectives:

a) To manage cash flow and maintain financial flexibility

b) To enable the organization to sustain operations through delays in payments of committed funding

c) To enable the organisation act swiftly in case of any disaster or emergency worldwide for Humanitarian Relief.

d) To fund the near future projects.

The Reserve Fund is not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. The Reserve Fund is defined as funds set aside by action of the Trustees. The Funds have been reserved in the following categories as noted below. Due to the Covid pandemic there has been a delay in starting these projects as resources have been spent in assisting those requiring additional assistance as a result of Covid pandemic.

A. Operations Reserve Funds for Pakistan:

The amounts reserved are enough to maintain ongoing operations and programs for next two years. The Reserve serves a dynamic role and will be reviewed and adjusted in response to internal and external changes.

The Reserve Fund is £12 Million, representing 2 years (or 24 Months) of operating expenses on average. The calculation of average yearly operating expenses includes all recurring, predictable expenses and other non-cash expenses are not included in the calculation.

B. Operations Reserve Funds for UK:

The amount reserved as enough to maintain ongoing operations and programs for next three years. The Reserve will be reviewed and adjusted in response to internal and external changes.

FINANCIAL REVIEW

The Reserve Fund is £1.8 Million, representing years of operating expenses on average. The calculation of average yearly operating expenses includes all recurring, predictable expenses and other non-cash expenses are not included in the calculation

C. Disaster & Emergencies Reserve Funds:

An amount of £14 Million has been reserved as Disasters and Emergency Reserves Fund. This amount is reserved to be used for help and operations in any case of Disaster and Emergency worldwide for Humanitarian Relief in accordance with the mission of Edhi International Foundation UK. These funds will always be allocated under the due diligence policy.

D. Project Designated Funds:

The Edhi International Foundation UK has designated a certain amount for its future operational projects. The amount is enough to fund the charity projects and shall be used within next two to five years. The funds have been designated as follows:

1. Patient Aid Devices Project:

The Edhi International Foundation UK plans to start a "Patient Aid Devices" Project in the UK. The project shall provide Free Patient aid devices to the deserving patients in the UK. An amount of £1 million has been designated for the project.

2. VSD Operation Project Pakistan:

Thousands of children die in Pakistan due to "Ventricular Septal Defect (VSD)". The poor cannot afford the cost of life saving operations and children lose lives. The Edhi International Foundation UK aims to fund 2000 operations of such children, through its affiliated organisations in Pakistan, in next 3 years. An amount of £2 million has been designated for this project.

3. Air Ambulance Fund:

The Edhi International Foundation UK's Pakistan affiliated organisations not only have a largest road ambulance service in Pakistan, but it also has air ambulance service as well.

The Edhi International Foundation UK aims to help Pakistan affiliated organisations to update the Air Ambulance Fleet in next 2-5 years which includes overhauling of current aeroplanes and buying more planes with advance air ambulance technologies. An amount of £2 Million has been designated for this fund.

4. Open Kitchen (Edhi Free Langer) Project UK

FINANCIAL REVIEW

The Edhi International Foundation UK will be starting Free Open Kitchen in London from 2022, the planning for which had commenced in 2019. During the year the charity distributed food boxes to the local community that were fasting. The Kitchen shall run at different points in London and provide free food to the needy. We have estimated that the approximate costs of running this project would be £500K per year. We shall reserve 3 years and have reserved £1.5 Million.

5. Edhi Legal Project UK

The Edhi International Foundation UK will be starting a Legal Funding project in partnership with Julia & Rana Solicitors in order to help with immigration related fees for the underprivileged who are ineligible for government funding and aid.

FUTURE PLANS

There are increasing demands for humanitarian operations in Pakistan and worldwide. The trustees are committed to continue raising money and to increase funds collected in the UK by providing information about the wide range of Abdul Sattar Edhi Foundation's involvement in Pakistan, to general public and communities in the UK. The trustees are considering other ways they can provide assistance to the poor and needy in the UK as they have realised that there are many people in the UK that would benefit from their assistance. Their aim would be to enhance the name of the charity further in the UK.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Charity constitution

Edhi International Foundation UK is governed by its constitution, which was set up on 17 November 1992, and a supplementary deed dated October 2010. The trustees are in the process of updating their constitution and are hoping that this would be finalised soon.

Appointment of Trustees

The trustees are responsible for the administration and investment policy of the charity. Trustees are appointed and removed by the Board of Trustees. Induction training is given to the trustees on appointment and the guidelines provided by the Charity Commission as per The Essential Trustee publication are followed. New trustees would also receive training from an existing trustee about the charity and their responsibilities as a trustee and would receive a copy of the Charity Commission's guide for new trustees and the constitution of the Charity. On-going training is provided as required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

In order for effective day to day running of the charity the board of trustees set up an executive committee which consists of the following trustees:

- Mrs Bilquis Edhi (deceased 15 April 2022)
- Mr Faisal Edhi
- Ms Kubra Edhi
- Mrs Feroza Aka
- Ms Maliha Khan
- Mr Yousuf Abraham

They have been given the powers of execution by the board of trustees and can enter into legal obligations, which will bind the charity. The power of appointing a new trustee of the charity is vested with the Board of Trustees.

Risk management

The Trustees have a duty to identify and review risks, which the charity is exposed to and to ensure that appropriate internal controls are in place to provide reasonable safeguard against fraud and human errors. The principal risks and uncertainties faced by the charity are as follows:

i) Increase in competition where a growing number of charities are seeking funds from the same donors.

ii) Safeguarding assets against unauthorised use.

iii) Compliance requirements with relevant laws and regulations.

iv) Reputational risk where any bad publicity worldwide could have a detrimental impact on the level of future donations.

The trustees have taken the following measures to mitigate some of these risks:

The trustees liaise with the office manager, to supervise staff and daily procedures in the London office and to ensure that the charity is being run efficiently with effective safeguards, policies and controls in place to mitigate these risks. The trustees are in constant contact with the London office manager and supervise the progress and activities of the charity. The trustees make periodic visits to the London office to monitor all activities.

The trustees have engaged professional advisors to advise in complying with related laws and regulations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1015408

Report of the Trustees
for the Year Ended 31st December 2021

Principal address
803 Romford Road
London
E12 5AN

Trustees
Mrs B Edhi Chairperson (deceased 15.4.22)
Mr F Edhi
Ms K Edhi
Mrs F Aka
Mr Y Abraham
Ms M Khan

Auditors
S. Syedain & Co
Chartered Accountants & Statutory Auditors
First Floor
87 Kenton Road
Harrow
Middlesex
HA3 0AH

Bankers
Lloyds Bank Plc
2 Silver Street
Enfield
EN1 3EN

LEGAL STATUS
Edhi International Foundation (UK) was registered as a Charity with The Charity Commissioners for England and Wales on 26th November 1992 (Charity Registration No. 1015408)

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"

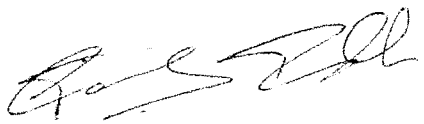
STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 29th October 2022 and signed on its behalf by:



Mr F Edhi - Trustee

Opinion

We have audited the financial statements of Edhi International Foundation (UK) (the 'charity') for the year ended 31st December 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:

- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;

Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;

- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

- We inspected the minutes of meetings of those charged with governance.

- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

- We reviewed processes for in place for monitoring and accounting for funds provided to partner organisations outside the UK.

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of noncompliance throughout the audit.

- We reviewed any reports made to regulators.

- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery,collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

S. Syedain & Co

S. Syedain & Co
Chartered Accountants & Statutory Auditors
First Floor
87 Kenton Road
Harrow
Middlesex
HA3 0AH

Date: 30/10/2022

Edhi International Foundation (UK)

Statement of Financial Activities
for the Year Ended 31st December 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	6,343,334	429,473	6,772,807	6,932,991
Investment income	3	159,091	-	159,091	478,431
Other income		17,358	-	17,358	27,000
Total		6,519,783	429,473	6,949,256	7,438,422
EXPENDITURE ON					
Raising funds	4	95,906	-	95,906	80,866
Charitable activities	5				
Costs for generating charitable income		252,370	-	252,370	206,721
Charitable Donations		227,861	429,473	657,334	1,644,718
Other	8	46,042	-	46,042	293,516
Total		622,179	429,473	1,051,652	2,225,821
Net gains on investments		45,000	-	45,000	90,000
NET INCOME		5,942,604	-	5,942,604	5,302,601
RECONCILIATION OF FUNDS					
Total funds brought forward		43,599,505	-	43,599,505	38,296,904
TOTAL FUNDS CARRIED FORWARD		49,542,109	-	49,542,109	43,599,505

The notes form part of these financial statements

Edhi International Foundation (UK)

Statement of Financial Position
31st December 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	12	369,959	-	369,959	378,668
Investments					
Investments	13	6,632,054	-	6,632,054	1,525,685
Investment property	14	2,205,000	-	2,205,000	2,160,000
		9,207,013	-	9,207,013	4,064,353
CURRENT ASSETS					
Debtors: amounts falling due within one year	15	290,415	-	290,415	37,426
Debtors: amounts falling due after more than one year	15	4,317	-	4,317	5,717
Investments	16	39,689,229	-	39,689,229	39,250,192
Prepayments and accrued income		11,479	-	11,479	9,109
Cash at bank and in hand		386,098	801,084	1,187,182	647,195
		40,381,538	801,084	41,182,622	39,949,639
CREDITORS					
Amounts falling due within one year	17	(26,379)	(801,084)	(827,463)	(394,422)
NET CURRENT ASSETS		40,355,159	-	40,355,159	39,555,217
TOTAL ASSETS LESS CURRENT LIABILITIES		49,562,172	-	49,562,172	43,619,570
ACCRUALS AND DEFERRED INCOME	18	(20,063)	-	(20,063)	(20,065)
NET ASSETS		49,542,109	-	49,542,109	43,599,505

The notes form part of these financial statements

continued...

Edhi International Foundation (UK)

Statement of Financial Position - continued
31st December 2021

FUNDS	19		
Unrestricted funds		49,542,109	43,599,505
TOTAL FUNDS		49,542,109	43,599,505

The financial statements were approved by the Board of Trustees and authorised for issue on 29th October 2022 and were signed on its behalf by:

Mr F Edhi - Trustee

Edhi International Foundation (UK)

Statement of Cash Flows
for the Year Ended 31st December 2021

	Notes	31.12.21 £	31.12.20 £
Cash flows from operating activities			
Cash generated from operations	1	5,989,422	5,209,317
Net cash provided by operating activities		5,989,422	5,209,317
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,870)	-
Purchase of fixed asset investments		(5,106,369)	(1,525,685)
Short term Investment		(439,037)	(4,151,394)
Interest received		97,841	402,231
Net cash used in investing activities		(5,449,435)	(5,274,848)
Change in cash and cash equivalents in the reporting period		539,987	(65,531)
Cash and cash equivalents at the beginning of the reporting period		647,195	712,726
Cash and cash equivalents at the end of the reporting period		1,187,182	647,195

The notes form part of these financial statements

Notes to the Statement of Cash Flows for the Year Ended 31st December 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.21 £	31.12.20 £
Net income for the reporting period (as per the Statement of Financial Activities)	5,942,604	5,302,601
Adjustments for:		
Depreciation charges	10,579	10,866
Gain on investments	(45,000)	(90,000)
Interest received	(97,841)	(402,231)
(Increase)/decrease in debtors	(253,959)	9,082
Increase in creditors	433,039	378,999
Net cash provided by operations	5,989,422	5,209,317

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.21 £	Cash flow £	At 31.12.21 £
Net cash			
Cash at bank and in hand	647,195	539,987	1,187,182
	647,195	539,987	1,187,182
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	39,250,192	439,037	39,689,229
	39,250,192	439,037	39,689,229
Total	39,897,387	979,024	40,876,411

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The Trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in Statement of Trustees Responsibilities on page 8.

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.

Investments comprise of rental income on investment properties which are recognised when receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification of the interest paid or payable by the bank.

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.

The charity has only a few relevant activity categories on which resources are expended and as such the costs between the different categories are easily allocated without the use of any method of apportionment.

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.

continued...

1. ACCOUNTING POLICIES - continued

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

Freehold property	2% on cost
Office Furniture and Equipment	15% on reducing balance
Motor Vehicles	25% on reducing balance

Gains and losses on fixed asset disposed of are included in Other Expenditure in the Statement of Financial Activities.

Investment property
Investment property, which is property held to earn rentals and/or for capital appreciation, is initially measured at cost and subsequently measured using the fair value model and stated at its fair value at the reporting end date. The surplus or deficit on revaluation is recognised as part of the net income/(loss) for the year.

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

Fund accounting
Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

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.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investment with a short term maturity of less than one year for the date of acquisition or opening of the deposit or similar account.

Fixed Asset Investment

Fixed asset investments include cash held in fixed deposit accounts with a maturity of more than one year from the date of acquisition. The carrying amount of the financial assets are measured at amortised cost.

continued...

2. DONATIONS AND LEGACIES

	31.12.21	31.12.20
	£	£
Donations	6,750,037	6,768,893
Gift aid	22,770	164,098
	6,772,807	6,932,991

Included within the donations total an amount of £429,473 (2020: £371,611) in relation to Qurbani which is classified as restricted income.

3. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Rental Income	61,250	76,200
Deposit account interest	97,841	402,231
	159,091	478,431

4. RAISING FUNDS

Raising donations and legacies

	31.12.21	31.12.20
	£	£
Publication costs	61,394	59,682
Advertisement	34,512	21,184
	95,906	80,866

continued...

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 6)	Support costs (see note 7)	Totals
	£	£	£	£
Costs for generating charitable income	205,861	-	46,509	252,370
Charitable Donations	-	657,334	-	657,334
	205,861	657,334	46,509	909,704

6. GRANTS PAYABLE

	31.12.21	31.12.20
	£	£
Charitable Donations	657,334	1,644,718

This amount includes the following payments:

Qurbani performed in Pakistan on behalf of UK donors for 2021	429,473
Purchase of various equipments to be used in Pakistan	220,353
Distributed food boxes during Ramadhan	7,508
	657,334

continued...

7. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Other resources expended	58,733	(23,270)	35,463
Costs for generating charitable income	-	46,509	46,509
	58,733	23,239	81,972

8. OTHER

	31.12.21	31.12.20
	£	£
Depreciation	10,579	10,866
Support costs	35,463	282,650
	46,042	293,516

9. AUDITORS' REMUNERATION

	31.12.21	31.12.20
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	9,600	9,600
Other non-audit services	18,432	19,392
Total fees payable	28,032	28,992

continued...

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

11. STAFF COSTS

	31.12.21	31.12.20
	£	£
Wages and salaries	143,138	133,154
Social security costs	6,854	6,335
Other pension costs	554	524
	150,546	140,013

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

	31.12.21	31.12.20
Average Monthly Employees	13	10

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

continued...

12. TANGIBLE FIXED ASSETS

	Freehold property £	Office Furniture & Equipment £	Motor Vehicles £	Totals £
COST				
At 1st January 2021	420,509	56,104	10,597	487,210
Additions	-	1,870	-	1,870
At 31st December 2021	420,509	57,974	10,597	489,080
DEPRECIATION				
At 1st January 2021	50,462	53,444	4,636	108,542
Charge for year	8,410	679	1,490	10,579
At 31st December 2021	58,872	54,123	6,126	119,121
NET BOOK VALUE				
At 31st December 2021	361,637	3,851	4,471	369,959
At 31st December 2020	370,047	2,660	5,961	378,668

13. FIXED ASSET INVESTMENTS

	31.12.21 £	31.12.20 £
Long term Investment	6,632,054	1,525,685

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	31.12.21 £	31.12.20 £
Long term deposit	6,632,054	1,525,685

continued...

14. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1st January 2021	2,160,000
Revaluation	45,000
At 31st December 2021	2,205,000
NET BOOK VALUE	
At 31st December 2021	2,205,000
At 31st December 2020	2,160,000

Edhi International Foundation (UK) holds four investment properties in London. The Investment properties were valued on an open market basis by Drakefields Estates Limited who have experience in valuing properties in the local areas. The trustees consider that the carrying value of the investment properties are a material approximation to the current market value.

Fair value at 31st December 2021 is represented by:

	£
Valuation in 2015	351,828
Valuation in 2016	253,982
Valuation in 2018	250,000
Valuation in 2020	90,000
Valuation in 2021	45,000
Cost	1,214,190
	2,205,000

15. DEBTORS

	31.12.21	31.12.20
	£	£
Amounts falling due within one year:		
Other debtors	289,015	36,026
Lease incentive	1,400	1,400
	290,415	37,426

continued...

15. DEBTORS - continued

	31.12.21	31.12.20
	£	£
Amounts falling due after more than one year:		
Lease incentive	4,317	5,717
Aggregate amounts	294,732	43,143

Within the debtors balance is a lease incentive for one of the properties that was leased out. A rent free period was given to the lessee and the amount above represents the lease incentive where the lease incentive is spread over the period of the lease.

16. CURRENT ASSET INVESTMENTS

	31.12.21	31.12.20
	£	£
Short Term Investment	39,689,229	39,250,192

This represents cash from donations which are held for short term basis only and can be easily withdrawn if required. The donations are kept in UK banks so that they can be readily available for immediate use in times of national disaster where large funds would be required immediately.

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Social security and other taxes	2,480	2,089
Other creditors	824,983	391,183
Tenant's deposit	-	1,150
	827,463	394,422

Within Other Creditors is a balance of £801,084 which relates to the Qurbani collections from UK donors for 2020 and 2021 that was performed in Pakistan and is still payable at year end.

continued...

18. ACCRUALS AND DEFERRED INCOME

	31.12.21	31.12.20
	£	£
Accruals and deferred income	20,063	20,065

19. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	43,599,505	5,942,604	49,542,109
TOTAL FUNDS	43,599,505	5,942,604	49,542,109

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	6,519,783	(622,179)	45,000	5,942,604
Restricted funds				
Qurbani	429,473	(429,473)	-	-
TOTAL FUNDS	6,949,256	(1,051,652)	45,000	5,942,604

Comparatives for movement in funds

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	38,296,904	5,302,601	43,599,505
TOTAL FUNDS	38,296,904	5,302,601	43,599,505

continued...

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	7,066,811	(1,854,210)	90,000	5,302,601
Restricted funds				
Qurbani	371,611	(371,611)	-	-
TOTAL FUNDS	7,438,422	(2,225,821)	90,000	5,302,601

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	38,296,904	11,245,205	49,542,109
TOTAL FUNDS	38,296,904	11,245,205	49,542,109

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	13,586,594	(2,476,389)	135,000	11,245,205
Restricted funds				
Qurbani	801,084	(801,084)	-	-
TOTAL FUNDS	14,387,678	(3,277,473)	135,000	11,245,205

continued...

20. RELATED PARTY DISCLOSURES

The following related party transactions that occurred during the year are as below:

A sum of £801,084 (2020:£371,611) is payable to Abdul Sattar Edhi Foundation Pakistan for Qurbani performed on behalf of donors in UK for the year 2020 and 2021. Current year amount is shown as restricted income and expense.

An amount of £220,353 was paid for the purchases of various equipments to be used for charitable activities by Abdul Sattar Edhi Foundation in Pakistan. The trustees of Edhi International Foundation (UK) are also Trustees of Abdul Sattar Edhi Foundation Pakistan.

Detailed Statement of Financial Activities for the Year Ended 31st December 2021

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,750,037	6,768,893
Gift aid	22,770	164,098
	6,772,807	6,932,991
Investment income		
Rental Income	61,250	76,200
Deposit account interest	97,841	402,231
	159,091	478,431
Other income		
Council Grant	17,358	27,000
Total incoming resources	6,949,256	7,438,422
EXPENDITURE		
Raising donations and legacies		
Publication costs	61,394	59,682
Advertisement	34,512	21,184
	95,906	80,866
Charitable activities		
Wages	143,138	133,154
Social security	6,854	6,335
Pensions	554	524
Rent and Rates	19,260	15,057
Insurance	10,325	8,653
Light and heat	7,266	6,188
Telephone	4,506	2,640
Repairs And Renewals	9,089	2,453
Other Expenses	4,869	3,427
Carried forward	205,861	178,431

Edhi International Foundation (UK)

Detailed Statement of Financial Activities for the Year Ended 31st December 2021

	31.12.21 £	31.12.20 £
Charitable activities		
Brought forward	205,861	178,431
Charitable Donations	657,334	1,644,718
	863,195	1,823,149
Other		
Freehold property	8,410	8,410
Fixtures and fittings	679	469
Motor Vehicles	1,490	1,987
	10,579	10,866
Support costs		
Finance		
Bank & Credit Card Charges	58,733	40,016
Governance costs		
Auditors' remuneration	9,600	9,600
Auditors' remuneration for non audit work	18,432	19,392
Legal Fees	25,504	24,004
Professional Services	21,005	4,286
Exchange Gain / Loss	(51,302)	213,642
	23,239	270,924
Total resources expended	1,051,652	2,225,821
Net income before gains and losses	5,897,604	5,212,601
Realised recognised gains and losses		
Realised gains/(losses) on investment property	45,000	90,000
Net income	5,942,604	5,302,601

EDHI INTERNATIONAL FOUNDATION UK

England & Wales - Charity number 1015408

Accounts

REGISTERED CHARITY NUMBER: 1015408

Report of the Trustees and

Audited Financial Statements for the Year Ended 31st December 2020

for

Edhi International Foundation (UK)

S. Syedain & Co
Chartered Accountants & Statutory Auditors
First Floor
87 Kenton Road
Harrow
Middlesex
HA3 0AH

Edhi International Foundation (UK)

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Edhi International Foundation (UK)

Report of the Trustees
for the Year Ended 31st December 2020

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. 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

The overall aim of the charity is to help people in need without any prejudice of religion, caste, creed or political boundaries and to carry out the advancement of education, the advancement of religion, the relief of poverty and the promotion and the preservation of health.

In furtherance of its objectives the charity may undertake, execute, manage or assist any charitable trusts which may lawfully be undertaken, executed, managed or assisted by the charity. As a result the charity has assisted in furthering the objectives of its connected Edhi charities in Pakistan where it has a few common trustees. The charities in Pakistan were set up by the late Abdul Sattar Edhi to provide food, shelter, medical care, to procure ambulance services on a voluntary basis to the needy, which fulfils the charity's objectives as well. The charitable activities have been mainly in Pakistan but the connected charities in Pakistan have assisted in humanitarian work in other parts of the world in the past as well.

Furthermore, in furtherance of its objects the charity is permitted to invest donations received that are not immediately required for charitable purposes as investments, securities or property as required.

The Edhi charities in Pakistan are namely Abdul Sattar Edhi Foundation Pakistan, Bilquis Edhi Foundation Pakistan, and Edhi Welfare Centre Pakistan. Donors from UK are aware that the donations they are making will be used by the main charities in Pakistan to help achieve their objectives.

Some of the donations collected by Edhi International Foundation UK are disseminated to the related charities in Pakistan, mainly to Abdul Sattar Edhi Foundation in Pakistan over the last few years, where the funds had been used for charitable activities in line with Edhi Pakistan charities' constitutions and its own constitution. However not all the funds that had been collected during the year were used for immediate charitable activities and were instead deposited in UK bank accounts, as an emergency fund, to be used for future emergency or disaster relief where vast sums are immediately required in the relief process. The sums have been accumulating to date as there have not been any national disasters in the last five years in Pakistan where large sums have been required.

OBJECTIVES AND ACTIVITIES

Significant activities

The principal activity of Edhi International Foundation UK during the year under review continues to be to obtain donations from UK donors either to be used to assist charitable activities in the UK or to purchase equipment, ambulances and so forth to assist the main Edhi charities in Pakistan to carry out their various charitable activities. These include to relieve poverty, suffering, deprivation and distress throughout the world and to promote the preservation of health. The charity also collects donations from UK donors to assist them in fulfilling their religious obligation of slaughtering animals during religious events. This money is sent to Pakistan and the animals are slaughtered there.

During the year, the charity raised almost all of its money from public donations, which was encouraged by way of advertisement, and by dispatching leaflets and brochures by post to current and prospective donors. The advertising policy, programme for future activity, the investment policy and disbursement of funds are controlled and decided by the Trustees. They also maintain an internal control for collection of funds and safeguard against any risk involved in charitable activities.

Public benefit

In shaping the objectives for the year and planning the charity's activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. It is the trustees' opinion that the operation of the charity in its present form is for the public benefit under the principles set out in the Charity Commission guidance.

ACHIEVEMENT AND PERFORMANCE

Charitable Donations

During the year under review Edhi International Foundation UK spent £1,644,718 for charitable activities. This represented £371,611 in relation to 2020 Qurbani (sacrifice of animals for religious purposes) on behalf of UK donors, £1,000,000 was donated to NHS Charities, £251,610 was paid in Italian government relief fund for Covid 19 and £21,497 was used to purchase medical and other equipment to be used in Pakistan during the year.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENT

During the year under review, the charity had assisted the Edhi connected charities in Pakistan in continuing the objectives of helping the poor and needy primarily throughout Pakistan.

The charity provides, as part of its charitable services, Qurbani service which is an animal sacrifice on behalf of Muslims as part of their religious obligations. The monies collected in the UK are used to purchase the animals in Pakistan in order to perform the religious ritual on behalf of the UK donors. During the year the charity had purchased and slaughtered 2,178 goats and 278 cows on behalf of UK donors. As part of the religious ritual part of the meat is distributed to the poor and as a result the meat from the animals had been used by 18 Edhi charitable homes throughout Pakistan, and also distributed to many patients of governmental hospitals, prisons and other needy people in Pakistan. The skin/leather of sacrificed animals was sold, and monies collected were utilised for further Edhi charitable activities.

The charity also assists yearly in the purchase of medical equipment, such as oxygen cylinders and ambulance stretchers, to be used in Pakistan for the Abdul Sattar Edhi Foundation.

During the year the main branch in UK based on Romford Road, also sold second hand clothes and other items that were donated to them. This activity only represented a very small amount of the overall donations collected during the year especially due to Covid-19 restrictions by the UK government that led to the shop being closed for nearly seven months of the year. A council grant was able to cover the basis utilities for the charity shop during this period.

The charity donated a sum of money to the Italian government during the Covid crisis as well as to a UK charity called NHS Charities Together to financially support the NHS.

FINANCIAL REVIEW

Financial position and Results

During the year total donations received amounted to £6,932,991 which was up by approximately 30% from the previous year. This was possibly as a result of Covid where more people donated generously to help the needy. It is difficult to predict the level of donations that will be received each year even though Muslims are the main donors for the charity and charitable donations is always high amongst Muslims due to religious requirements. However due to the level of competition from other similar charities that are also targeting the same donors and the uncertainty of Brexit, donors are being cautious in the level of donations that are being made in addition to the high level of costs of living reducing the level of disposal income available to be donated to the charity. In addition the charity realised that in order to increase its donations it would need to increase its expenditure on advertising which it had not done so this year and have seen the effect on the level of donations received as compared to previous years.

During the year the total income was as follows:-

		£
1.	General Donations	6,561,380
2.	Qurbani Collections	371,611
3.	Other Income (Council Grant)	27,000
4.	Revaluation of Investment properties	90,000
5.	Investments Income	478,431
	Total Income	7,528,422

Disbursements were as follows:-

		£
1.	Qurbani Performed in Pakistan	371,611
2.	Purchase of equipment sent to Pakistan for charitable purposes	21,497
3.	Presidenza Del Consigl Donation for Covid 19	251,610
4.	Donated to NHS Charities	1,000,000
5.	Charitable Costs	326,858
6.	Governance Costs	242,634
7.	Other Costs	11,611
8.	Transferred to the unrestricted reserve fund	5,302,601
	Total Disbursements	7,528,422

FINANCIAL REVIEW

Reserves policy

Edhi International Foundation UK's operational costs in the current year were approximately 8% of its total income and donations. As part of the risk management strategy, the trustees need to have sufficient unrestricted reserves to ensure stability in the event of reduced income or an emergency response. The trustees intend to maintain enough free reserves in unrestricted funds at a level that equates to approximately one year of unrestricted charitable core expenditure.

The Charity holds unrestricted funds as reserve. The purpose of the Reserve Fund for Edhi International Foundation UK is to help ensure the long-term ability of the organisation to meet its mission. The Edhi International Foundation UK will maintain the reserve to achieve the following objectives:

a) To manage cash flow and maintain financial flexibility

b) To enable the organization to sustain operations through delays in payments of committed funding

c) To enable the organisation act swiftly in case of any disaster or emergency worldwide for Humanitarian Relief.

d) To fund the near future projects.

The Reserve Fund is not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. The Reserve Fund is defined as funds set aside by action of the Trustees. The Funds have been reserved in the following categories:

A. Operations Reserve Funds for Pakistan:

The amounts reserved are enough to maintain ongoing operations and programs for next two years. The Reserve serves a dynamic role and will be reviewed and adjusted in response to internal and external changes.

The Reserve Fund is £12 Million, representing 2 years (or 24 Months) of operating expenses on average. The calculation of average yearly operating expenses includes all recurring, predictable expenses and other non-cash expenses are not included in the calculation.

B. Operations Reserve Funds for UK:

The amount reserved as enough to maintain ongoing operations and programs for next three years. The Reserve will be reviewed and adjusted in response to internal and external changes.

The Reserve Fund is £1.8 Million, representing years of operating expenses on average. The calculation of average yearly operating expenses includes all recurring, predictable expenses and other non-cash expenses are not included in the calculation

FINANCIAL REVIEW

C. Disaster & Emergencies Reserve Funds:

An amount of £14 Million has been reserved as Disasters and Emergency Reserves Fund. This amount is reserved to be used for help and operations in any case of Disaster and Emergency worldwide for Humanitarian Relief in accordance with the mission of Edhi International Foundation UK. These funds will always be allocated under the due diligence policy.

D. Project Designated Funds:

The Edhi International Foundation UK has designated a certain amount for its future operational projects. The amount is enough to fund the charity projects and shall be used within next two to five years. The funds have been designated as follows:

1. Patient Aid Devices Project:

The Edhi International Foundation UK plans to start a "Patient Aid Devices" Project in the UK. The project shall provide Free Patient aid devices to the deserving patients in the UK. An amount of £1 million has been designated for the project.

2. VSD Operation Project Pakistan:

Thousands of children die in Pakistan due to "Ventricular Septal Defect (VSD)". The poor cannot afford the cost of life saving operations and children lose lives. The Edhi International Foundation UK aims to fund 2000 operations of such children, through its affiliated organisations in Pakistan, in next 3 years. An amount of £2 million has been designated for this project.

3. Air Ambulance Fund:

The Edhi International Foundation UK's Pakistan affiliated organisations not only have a largest road ambulance service in Pakistan, but it also has air ambulance service as well.

The Edhi International Foundation UK aims to help Pakistan affiliated organisations to update the Air Ambulance Fleet in next 2-5 years which includes overhauling of current aeroplanes and buying more planes with advance air ambulance technologies. An amount of £2 Million has been designated for this fund.

4. Open Kitchen (Edhi Free Langer) Project UK

The Edhi International Foundation UK will be starting Free Open Kitchen in London from 2021, the planning for which had commenced in 2019. The Kitchen shall run at different points in London and provide free food to the needy. We have estimated that the approximate costs of running this project would be £500K per year. We shall reserve 3 years and have reserved £1.5 Million.

FUTURE PLANS

There are increasing demands for humanitarian operations in Pakistan and worldwide especially due to the Covid-19 crisis. The trustees are committed to continue raising money and to increase funds collected in the UK by providing information about the wide range of Abdul Sattar Edhi Foundation's involvement in Pakistan, to general public and communities in the UK. The trustees are considering other ways they can provide assistance to the poor and needy in the UK as they have realised that there are many people in the UK that would benefit from their assistance. Their aim would be to enhance the name of the charity further in the UK.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Charity constitution

Edhi International Foundation UK is governed by its constitution, which was set up on 17 November 1992, and a supplementary deed dated October 2010. The trustees are in the process of updating their constitution and are hoping that this would be finalised soon.

Appointment of Trustees

The trustees are responsible for the administration and investment policy of the charity. Trustees are appointed and removed by the Board of Trustees. Induction training is given to the trustees on appointment and the guidelines provided by the Charity Commission as per The Essential Trustee publication are followed. New trustees would also receive training from an existing trustee about the charity and their responsibilities as a trustee and would receive a copy of the Charity Commission's guide for new trustees and the constitution of the Charity. On-going training is provided as required.

Organisational structure

In order for effective day to day running of the charity the board of trustees set up an executive committee which consists of the following trustees:

- Mrs Bilquis Edhi
- Mr Faisal Edhi
- Ms Kubra Edhi
- Mrs Feroza Aka
- Ms Maliha Khan
- Mr Yousuf Abraham

They have been given the powers of execution by the board of trustees and can enter into legal obligations, which will bind the charity. The power of appointing a new trustee of the charity is vested with the Board of Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees have a duty to identify and review risks, which the charity is exposed to and to ensure that appropriate internal controls are in place to provide reasonable safeguard against fraud and human errors. The principal risks and uncertainties faced by the charity are as follows:

i) Increase in competition where a growing number of charities are seeking funds from the same donors.

ii) Safeguarding assets against unauthorised use.

iii) Compliance requirements with relevant laws and regulations.

iv) Reputational risk where any bad publicity worldwide could have a detrimental impact on the level of future donations.

The trustees have taken the following measures to mitigate some of these risks:

The trustees liaise with the office manager, to supervise staff and daily procedures in the London office and to ensure that the charity is being run efficiently with effective safeguards, policies and controls in place to mitigate these risks. The trustees are in constant contact with the London office manager and supervise the progress and activities of the charity. The trustees make periodic visits to the London office to monitor all activities.

The trustees have engaged professional advisors to advise in complying with related laws and regulations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1015408

Principal address
803 Romford Road
London
E12 5AN

Trustees
Mrs B Edhi Chairperson
Mr F Edhi
Ms K Edhi
Mrs F Aka
Mr Y Abraham
Ms M Khan

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

S. Syedain & Co
Chartered Accountants & Statutory Auditors
First Floor
87 Kenton Road
Harrow
Middlesex
HA3 0AH

Bankers

Lloyds Bank Plc
2 Silver Street
Enfield
EN1 3EN

LEGAL STATUS

Edhi International Foundation (UK) was registered as a Charity with The Charity Commissioners for England and Wales on 26th November 1992 (Charity Registration No. 1015408)

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"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Edhi International Foundation (UK)

Report of the Trustees
for the Year Ended 31st December 2020

Approved by order of the board of trustees on .....30/12/21..... and signed on its behalf by:

.....

Mr F Edhi - Trustee

Report of the Independent Auditors to the Trustees of Edhi International Foundation (UK)

Opinion

We have audited the financial statements of Edhi International Foundation (UK) (the 'charity') for the year ended 31st December 2020 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:

- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;

Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;

- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

- We inspected the minutes of meetings of those charged with governance.

- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

- We reviewed processes for in place for monitoring and accounting for funds provided to partner organisations outside the UK.

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of noncompliance throughout the audit.

- We reviewed any reports made to regulators.

- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery,collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

S. Syedain & Co

Chartered Accountants & Statutory Auditors
First Floor
87 Kenton Road
Harrow
Middlesex
HA3 0AH

Date: 31/12/2021

Edhi International Foundation (UK)

Statement of Financial Activities
for the Year Ended 31st December 2020

	Notes	Unrestricted fund £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	6,561,380	371,611	6,932,991	5,352,174
Investment income	3	478,431	-	478,431	127,259
Other income		27,000	-	27,000	-
Total		7,066,811	371,611	7,438,422	5,479,433
EXPENDITURE ON					
Raising funds	4	80,866	-	80,866	75,349
Charitable activities	5				
Costs for generating charitable income		206,721	-	206,721	257,396
Charitable Donations		1,273,107	371,611	1,644,718	587,250
Other	8	293,516	-	293,516	273,316
Total		1,854,210	371,611	2,225,821	1,193,311
Net gains on investments		90,000	-	90,000	-
NET INCOME		5,302,601	-	5,302,601	4,286,122
RECONCILIATION OF FUNDS					
Total funds brought forward		38,296,904	-	38,296,904	34,010,782
TOTAL FUNDS CARRIED FORWARD		43,599,505	-	43,599,505	38,296,904

The notes form part of these financial statements

Edhi International Foundation (UK)

Statement of Financial Position
31st December 2020

	Notes	Unrestricted fund £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	12	378,668	-	378,668	389,534
Investments					
Investments	13	1,525,685	-	1,525,685	-
Investment property	14	2,160,000	-	2,160,000	2,070,000
		4,064,353	-	4,064,353	2,459,534
CURRENT ASSETS					
Debtors: amounts falling due within one year	15	37,426	-	37,426	41,908
Debtors: amounts falling due after more than one year	15	5,717	-	5,717	7,117
Investments	16	39,250,192	-	39,250,192	35,098,798
Prepayments and accrued income		9,109	-	9,109	12,309
Cash at bank and in hand		275,584	371,611	647,195	712,726
		39,578,028	371,611	39,949,639	35,872,858
CREDITORS					
Amounts falling due within one year	17	(22,811)	(371,611)	(394,422)	(23,022)
NET CURRENT ASSETS		39,555,217	-	39,555,217	35,849,836
TOTAL ASSETS LESS CURRENT LIABILITIES		43,619,570	-	43,619,570	38,309,370
ACCRUALS AND DEFERRED INCOME	18	(20,065)	-	(20,065)	(12,466)
NET ASSETS		43,599,505	-	43,599,505	38,296,904

The notes form part of these financial statements

continued...

Edhi International Foundation (UK)

Statement of Financial Position - continued
31st December 2020

FUNDS	19		
Unrestricted funds		43,599,505	38,296,904
TOTAL FUNDS		43,599,505	38,296,904

The financial statements were approved by the Board of Trustees and authorised for issue on .....30/12/21..... and were signed on its behalf by:

.....

Mr F Edhi - Trustee

Abdul Sattar Edhi Foundation ASEF

The notes form part of these financial statements

Edhi International Foundation (UK)

Statement of Cash Flows
for the Year Ended 31st December 2020

	Notes	31.12.20 £	31.12.19 £
Cash flows from operating activities			
Cash generated from operations	1	5,209,317	3,824,025
Net cash provided by operating activities		5,209,317	3,824,025
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(10,597)
Purchase of fixed asset investments		(1,525,685)	-
Sale of fixed asset investments		-	6,632,054
Short term Investment		(4,151,394)	(10,438,055)
Interest received		402,231	51,059
Net cash used in investing activities		(5,274,848)	(3,765,539)
Change in cash and cash equivalents in the reporting period		(65,531)	58,486
Cash and cash equivalents at the beginning of the reporting period		712,726	654,240
Cash and cash equivalents at the end of the reporting period		647,195	712,726

The notes form part of these financial statements

Edhi International Foundation (UK)

Notes to the Statement of Cash Flows for the Year Ended 31st December 2020

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.20 £	31.12.19 £
Net income for the reporting period (as per the Statement of Financial Activities)	5,302,601	4,286,122
Adjustments for:		
Depreciation charges	10,866	11,611
Losses on investments	(90,000)	-
Interest received	(402,231)	(51,059)
Decrease/(increase) in debtors	9,082	(19,794)
Increase/(decrease) in creditors	378,999	(402,855)
Net cash provided by operations	5,209,317	3,824,025

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.20 £	Cash flow £	At 31.12.20 £
Net cash			
Cash at bank and in hand	712,726	(65,531)	647,195
	712,726	(65,531)	647,195
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	35,098,798	4,151,394	39,250,192
	35,098,798	4,151,394	39,250,192
Total	35,811,524	4,085,863	39,897,387

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The Trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in Statement of Trustees Responsibilities on page 8.

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.

Investments comprise of rental income on investment properties which are recognised when receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification of the interest paid or payable by the bank.

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.

The charity has only a few relevant activity categories on which resources are expended and as such the costs between the different categories are easily allocated without the use of any method of apportionment.

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.

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

Freehold property	2% on cost
Office Furniture and Equipment	15% on reducing balance
Motor Vehicles	25% on reducing balance

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Gains and losses on fixed asset disposed of are included in Other Expenditure in the Statement of Financial Activities.

Investment property
Investment property, which is property held to earn rentals and/or for capital appreciation, is initially measured at cost and subsequently measured using the fair value model and stated at its fair value at the reporting end date. The surplus or deficit on revaluation is recognised as part of the net income/(loss) for the year.

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

Fund accounting
Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

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.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investment with a short term maturity of less than one year for the date of acquisition or opening of the deposit or similar account.

Fixed Asset Investment

Fixed asset investments include cash held in fixed deposit accounts with a maturity of more than one year from the date of acquisition. The carrying amount of the financial assets are measured at amortised cost.

continued...

2. DONATIONS AND LEGACIES

	31.12.20	31.12.19
	£	£
Donations	6,768,893	5,148,907
Gift aid	164,098	203,267
	6,932,991	5,352,174

Included within the donations total an amount of £371,611 (2019: £366,882) in relation to Qurbani which is classified as restricted income.

3. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Rental Income	76,200	76,200
Deposit account interest	402,231	51,059
	478,431	127,259

4. RAISING FUNDS

Raising donations and legacies

	31.12.20	31.12.19
	£	£
Publication costs	59,682	55,822
Advertisement	21,184	19,527
	80,866	75,349

continued...

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Costs for generating charitable income	178,431	-	28,290	206,721
Charitable Donations	-	1,644,718	-	1,644,718
	178,431	1,644,718	28,290	1,851,439

6. GRANTS PAYABLE

	31.12.20 £	31.12.19 £
Charitable Donations	1,644,718	587,250

This amount includes the following payments:

Qurbani performed in Pakistan on behalf of UK donors for 2020	371,611
Purchase of various equipments to be used in Pakistan	21,497
Presidenza Del Consigl Donation for Covid19	251,610
Donated to NHS Charities Together	1,000,000
	1,644,718

continued...

7. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Other resources expended	40,016	242,634	282,650
Costs for generating charitable income	-	28,290	28,290
	40,016	270,924	310,940

8. OTHER

	31.12.20	31.12.19
	£	£
Depreciation	10,866	11,611
Support costs	282,650	261,705
	293,516	273,316

9. AUDITORS' REMUNERATION

	31.12.20	31.12.19
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	9,600	9,000
Other non-audit services	19,392	18,432
Total fees payable	28,992	27,432

continued...

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

Trustees' expenses

	31.12.20	31.12.19
	£	£
Trustees' expenses	-	4,491

Trustees Expenses last year relate to travelling with in the UK for Mr. Faisal Edhi as part of his role and in fulfilling his duties as a trustee i.e meetings with charites commission and legal advisers..

11. STAFF COSTS

	31.12.20	31.12.19
	£	£
Wages and salaries	133,154	168,484
Social security costs	6,335	9,435
Other pension costs	524	1,232
	140,013	179,151

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

	31.12.20	31.12.19
Average Monthly Employees	10	12

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

continued...

12. TANGIBLE FIXED ASSETS

	Freehold property £	Office Furniture & Equipment £	Motor Vehicles £	Totals £
COST				
At 1st January 2020 and 31st December 2020	420,509	56,104	10,597	487,210
DEPRECIATION				
At 1st January 2020	42,052	52,975	2,649	97,676
Charge for year	8,410	469	1,987	10,866
At 31st December 2020	50,462	53,444	4,636	108,542
NET BOOK VALUE				
At 31st December 2020	370,047	2,660	5,961	378,668
At 31st December 2019	378,457	3,129	7,948	389,534

13. FIXED ASSET INVESTMENTS

	31.12.20 £	31.12.19 £
Long term Investment	1,525,685	-

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	31.12.20 £	31.12.19 £
Long term deposit	1,525,685	-

continued...

14. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1st January 2020	2,070,000
Revaluation	90,000
At 31st December 2020	2,160,000
NET BOOK VALUE	
At 31st December 2020	2,160,000
At 31st December 2019	2,070,000

Edhi International Foundation (UK) holds four investment properties in London. The Investment properties were valued on an open market basis by Drakefields Estates Limited who have experience in valuing properties in the local areas. The trustees consider that the carrying value of the investment properties are a material approximation to the current market value.

15. DEBTORS

	31.12.20 £	31.12.19 £
Amounts falling due within one year:		
Other debtors	36,026	40,508
Lease incentive	1,400	1,400
	37,426	41,908
Amounts falling due after more than one year:		
Lease incentive	5,717	7,117
Aggregate amounts	43,143	49,025

Within the debtors balance is a lease incentive for one of the properties that was leased out. A rent free period was given to the lessee and the amount above represents the lease incentive where the lease incentive is spread over the period of the lease.

continued...

16. CURRENT ASSET INVESTMENTS

	31.12.20	31.12.19
	£	£
Short Term Investment	39,250,192	35,098,798

This represents cash from donations which are held for short term basis only and can be easily withdrawn if required. The donations are kept in UK banks so that they can be readily available for immediate use in times of national disaster where large funds would be required immediately.

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Social security and other taxes	2,089	2,218
Other creditors	391,183	19,654
Tenant's deposit	1,150	1,150
	394,422	23,022

Within Other Creditors is a balance of £371,611 which relates to the Qurbani collections from UK donors that was performed in Pakistan and is still payable at year end..

18. ACCRUALS AND DEFERRED INCOME

	31.12.20	31.12.19
	£	£
Accruals and deferred income	20,065	12,466

19. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	38,296,904	5,302,601	43,599,505
TOTAL FUNDS	38,296,904	5,302,601	43,599,505

continued...

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	7,066,811	(1,854,210)	90,000	5,302,601
Restricted funds				
Qurbani	371,611	(371,611)	-	-
TOTAL FUNDS	7,438,422	(2,225,821)	90,000	5,302,601

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	34,010,782	4,286,122	38,296,904
TOTAL FUNDS	34,010,782	4,286,122	38,296,904

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,112,551	(826,429)	4,286,122
Restricted funds			
Qurbani	366,882	(366,882)	-
TOTAL FUNDS	5,479,433	(1,193,311)	4,286,122

continued...

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	34,010,782	9,588,723	43,599,505
TOTAL FUNDS	34,010,782	9,588,723	43,599,505

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	12,179,362	(2,680,639)	90,000	9,588,723
Restricted funds				
Qurbani	738,493	(738,493)	-	-
TOTAL FUNDS	12,917,855	(3,419,132)	90,000	9,588,723

20. RELATED PARTY DISCLOSURES

The following related party transactions that occurred during the year are as below:

a) A sum of £371,611 (2019:£366,882) is payable to Abdul Sattar Edhi Foundation Pakistan for Qurbani performed on behalf of donors in UK. This amount is shown as restricted income and expense. An amount of £21,497 was paid for the purchases of various equipments to be used for charitable activities by Abdul Sattar Edhi Foundation in Pakistan. The trustees of Edhi International Foundation (UK) are also Trustees of Abdul Sattar Edhi Foundation Pakistan.

Edhi International Foundation (UK)

Detailed Statement of Financial Activities for the Year Ended 31st December 2020

	31.12.20 £	31.12.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,768,893	5,148,907
Gift aid	164,098	203,267
	6,932,991	5,352,174
Investment income		
Rental Income	76,200	76,200
Deposit account interest	402,231	51,059
	478,431	127,259
Other income		
Council Grant	27,000	-
Total incoming resources	7,438,422	5,479,433
EXPENDITURE		
Raising donations and legacies		
Publication costs	59,682	55,822
Advertisement	21,184	19,527
	80,866	75,349
Charitable activities		
Wages	133,154	168,484
Social security	6,335	9,435
Pensions	524	1,232
Rent and Rates	15,057	15,116
Insurance	8,653	6,864
Light and heat	6,188	4,111
Telephone	2,640	3,997
Repairs And Renewals	2,453	2,539
Other Expenses	3,427	1,875
Carried forward	178,431	213,653

Edhi International Foundation (UK)

Detailed Statement of Financial Activities for the Year Ended 31st December 2020

	31.12.20 £	31.12.19 £
Charitable activities		
Brought forward	178,431	213,653
Charitable Donations	1,644,718	587,250
	1,823,149	800,903
Other		
Freehold property	8,410	8,410
Fixtures and fittings	469	552
Motor Vehicles	1,987	2,649
	10,866	11,611
Support costs		
Management		
Trustees' expenses	-	4,491
Finance		
Bank & Credit Card Charges	40,016	32,543
Governance costs		
Auditors' remuneration	9,600	9,000
Auditors' remuneration for non audit work	19,392	18,432
Legal Fees	24,004	16,752
Professional Services	4,286	22,500
Exchange Gain / Loss	213,642	201,730
	270,924	268,414
Total resources expended	2,225,821	1,193,311
Net income before gains and losses	5,212,601	4,286,122
Realised recognised gains and losses		
Realised gains/(losses) on investment property	90,000	-
Net income	5,302,601	4,286,122

This page does not form part of the statutory financial statements