

WAFA RELIEF

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

A Company limited by guarantee - Registration No. 4770051 (England)
REGISTERED CHARITY NO. 1101992

WAFA RELIEF

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DIRECTORS' REPORT

1

The directors (management committee members) present their Report and the Financial Statements for the Year Ended 31 May 2025.

Status

The charity is a company limited by guarantee and is registered with the Charity Commission.

Company Registration No.	4770051
Charity Registration No.	1101992

Directors

The directors/trustees who held office during the year were as follows:

Dr Mohamed Rumash	Trustee
Ibrahim Tarbah	Trustee
Suhail Tahar	Trustee

Bankers

Barclays Bank Plc, Chorlton, Manchester, M21 9AL

Accountants

Zaheer & Co , Registered Auditors , 63 Kingsway , Burnage, Manchester, M19 2LL

objects

The main objects of the charity are :

- The advancement of education.
- The relief of poverty.
- Overseas aid and famine relief.

Principal Activities

The principal activity of the Company is to provide financial aid and food worldwide. During the year charity provided food and financial help to relieve the suffering of hungry and destitute in Africa. Money was also provided for the well project in Africa.

Organisational Structure

The company is an independent charity. The directors (management committee members) are responsible for the overall management and control of the charity.

Risks

The directors have taken steps to establish the risks to which the charity is exposed and have put systems in place to mitigate those risks.

Review of the Results

The directors consider that the results set out on pages 5 to 9 are satisfactory. They are of the opinion that the balance on the funds is sufficient to meet any future commitments under the terms of the funding .

Fixed Assets

The movement in fixed assets is set out in Note 10 to the Accounts.

Directors Responsibilities

Company law requires the Directors to prepare accounts for each financial year (or other accounting period) which give a true and fair view of the state of affairs of the Company and of its surplus or deficit for that year. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonably prudent;
- prepare accounts on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing the above report, the Directors have taken advantage of special exemptions applicable to small companies.

Signed on Behalf of the Board:

Director

Ibrahim Tarbah

----- 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

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We report on the accounts of the Wafa Relief , registered charity number 1101992 and company registration 4770051 for the accounts year ended 31 May 2025 set out on pages 4 to 9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation for the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 145 of the 2011 Act)
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act); and in accordance FRS 102 SORP
- to state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT:

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT:

In connection with our examination, no matter has come to our attention;

- (1) which gives us reasonable cause to believe that in any material respect the requirements
 - . to keep accounting records in accordance with section 41 of the Act; and
 - . to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr. Farroukh Zaheer (FCCA)
Zaheer & Company
Chartered Certified Accountants
63 Kingsway
Burnage
Manchester
M19 2LL
Date:

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 May 2025

	Notes	2025 £	2024 £
Income and Endowments	(2)	559,616	629,208
Expenditure		(562,821)	(477,550)
Net income (expenditure) for the period	(3)	(3,205)	151,658
Net income (expenditure) before tax		(3,205)	151,658
Tax payable	(4)	-	-
Net income (expenditure) after tax		(3,205)	151,658
Total funds brought forward		363,871	212,213
Total funds Carried Forward	(14)	360,666	363,871

RECONCILIATION OF STATUTORY INCOME AND EXPENDITURE ACCOUNT TO SOFA

Net Income (Expenditure) for the year After Taxation

Total Net Income for the year per SOFA - Page 6	(3,205)	151,658
Total Net Income as above	(3,205)	151,658

Retained Income Carried Forward

Total funds C/fwd per SOFA - Page 6	360,666	363,871
Retained Funds Carried Forward as above	360,666	363,871

The notes on pages 7 to 9 form part of these accounts.

BALANCE SHEET AS AT 31 MAY 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible Fixed Assets	(10)	1,795	2,153
CURRENT ASSETS			
	(11)	<u>361,377</u>	<u>364,030</u>
		361,377	364,030
LIABILITIES:			
Amounts falling due within one year	(12)	<u>2,506</u>	<u>2,312</u>
NET CURRENT ASSETS		358,871	361,718
NET ASSETS		<u>360,666</u>	<u>363,871</u>
ACCUMULATED FUNDS			
Unrestricted	(14)	360,666	363,871
Restricted		-	-
		<u>360,666</u>	<u>363,871</u>

The directors are satisfied that the company is entitled to exemption under section 477 of the companies Act 2006 and that no member have requested an audit pursuant to Section 467 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the provisions applicable to small Companies subject to the small companies regime and in accordance with FRS 102 SORP.

Approved on behalf of the Board

) Trustee Ibrahim Tarbah

) Trustee Dr Mohamed Rumash

Date: 2026

The notes on pages 7 to 9 form part of these accounts.

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 MAY 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Year Ended 31.5.25 Total Funds £	Year Ended 31.5.24 Total Funds £
INCOME AND EXPENDITURE						
INCOME AND ENDOWMENTS	(2)					
Donations and Legacies						
General donations	(15)	353,727	-	-	353,727	420,790
Qurbani Funds		51,381	-	-	51,381	42,666
Ramadan Appeal		85,846	-	-	85,846	125,525
Livelihood and Education project		2,400	-	-	2,400	10,860
Safe water		27,176	-	-	27,176	29,367
Gift aid		39,086	-	-	39,086	-
TOTAL INCOME AND ENDOWMENTS		559,616	-	-	559,616	629,208
EXPENDITURE ON						
Expenditure on Charitable activities	(5)	526,561	-	-	526,561	470,515
Expenditure on raising funds	(6)	36,260	-	-	36,260	7,035
TOTAL EXPENDITURE	(8)	562,821	-	-	562,821	477,550
NET INCOME (EXPENDITURE)						
NET INCOME BEFORE TRANSFERS		(3,205)	-	-	(3,205)	151,658
Transfer Between Funds		-	-	-	-	-
NET INCOME (EXPENDITURE)						
NET INCOME FOR THE YEAR		(3,205)	-	-	(3,205)	151,658
Total Funds Brought Forward		363,871	-	-	363,871	212,213
TOTAL FUNDS CARRIED F/WD	(14)	360,666	-	-	360,666	363,871

The notes on pages 7 to 9 form part of these accounts.

1 ACCOUNTING POLICIES

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) the Accounting and Reporting by charities. The Statement of Recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting standard for smaller entities published on 16 July 2014 (SORP 2015) and the charities Act 2011 and companies Act 2006.

Income

All income is reflected in the accounts when received.

Expenditure

All expenditure has been reflected in the Statement of Financial Activities on an accruals basis. Expenditure includes any VAT which can not be fully recovered and is reported as part of the Expenditure to which it relates.

Valuation, Capitalisation and Depreciation of Fixed Assets

Fixed assets are included in the accounts at net book value.

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Fixture and fittings	15 % on cost
Computer equipment	25 % on cost

Taxation

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full.

Reserves

The organisation aim to maintain sufficient reserves to cover three months running costs.

2 INCOME AND ENDOWMENTS

This represents donation receivable for the provision of services to members. The company is a non-profit making.

3 NET INCOME (EXPENDITURE)

	2025	2024
Net income (expenditure) is stated after charging:	£	£
Depreciation- owned assets	358	436

4 TAX ON NET INCOME

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5 Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Feed The Poor	295,548	-	-	295,548	168,796
Orphans	23,084	-	-	23,084	35,452
Water project	47,182	-	-	47,182	72,431
Humanitarian aid- Libya appeal	-	-	-	-	5,095
Uk donations	41,735	-	-	41,735	51,269
Livelihood and Education project	13,956	-	-	13,956	813
Gaza appeal	5,000	-	-	5,000	-
Housing project	-	-	-	-	41,055
Support costs	100,057	-	-	100,057	95,604
	526,561	-	-	526,561	470,515

6 Expenditure on raising funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024
Travel expenses	3650	-	-	3,650	2,039
Fund raising cost	2700	-	-	2,700	0
Printing and postage	488	-	-	488	1,421
Conference and support camp	15000	-	-	15,000	-
Advertising and sponsorship	14422	-	-	14,422	3,575
	36,260	-	-	36,260	7,035

7 Analysis of support costs

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Website & Computer maint.	358	-	-	358	362
Staff Salaries	81,100	-	-	81,100	62,653
Pension	2,505	-	-	2,505	1,885
Legal & professional fees	954	-	-	954	-
Rent ,electricity and rates	6,765	-	-	6,765	6,395
Telephone and internet	675	-	-	675	675
Printing and Postage	3,290	-	-	3,290	770
Bank Charges	1,221	-	-	1,221	962
Accountancy	2,259	-	-	2,259	2,331
Diversity sponsorship	-	-	-	-	15,000
Registration fees	-	-	-	-	50
Web design	50	-	-	50	3,350
Subscriptions	471	-	-	471	-
Consultancy fees	-	-	-	-	735
Sdy expenses	51	-	-	51	-
Depreciation	358	-	-	358	436
	100,057	-	-	100,057	95,604

9 DIRECTORS' (MANAGEMENT COMMITTEE) REMUNERATION AND EXPENSES

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

10 TANGIBLE FIXED ASSETS

	Computer equipment	Fixture and fittings	Total
COST		£	£
At 1 June 2024	4578	10,007	14,585
At 31 May 2025	<u>4,578</u>	<u>10,007</u>	<u>14,585</u>
DEPRECIATION			
At 1 June 2024	4,220	8,212	12,432
Charge for Year	89	269	358
At 31 May 2025	<u>4,309</u>	<u>8,481</u>	<u>12,790</u>
NET BOOK VALUE			
At 31 May 2025	<u>269</u>	<u>1,526</u>	<u>1,795</u>
At 31 May 2024	<u>358</u>	<u>1,795</u>	<u>2,153</u>

11 CURRENT ASSETS:

	2025 £	2024 £
Loan to other charities	4,000	4,000
Cash at Micro Scientific	0	20,000
Cash at bank and in hand-unrestricted	357,377	340,030
	<u>361,377</u>	<u>364,030</u>

12 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Paye due	305	186
Other creditors	251	176
Accruals and creditors	1,950	1,950
	<u>2,506</u>	<u>2,312</u>

13 COMPANY STATUS

The company is limited by guarantee and has no share capital. All members have agreed to contribute a sum not exceeding £ 10 (£1 for unwaged individuals) in event of winding up.

14 RESERVES

	2025 £	2024 £
Balance brought forward	363,871	212,213
Add: surplus (deficit) for the year	(3,205)	151,658
Balance carried forward	<u>360,666</u>	<u>363,871</u>

15 GENERAL DONATIONS

	2025 £
Syria appeal	300
Sudan appeal	38,649
Gaza appeal	105,318
Orphans	44,830
Sadaqah	96,008
Aqiqah	2,615
Fitrana	13,494
The blessed tree & home profit on investment	1,888
Exchange rate difference	100
Libya appeal	671
	<u>49,854</u>
	<u>353,727</u>