

MIDLAND INTERNATIONAL AID TRUST (UK)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 JULY 2025

MIDLAND INTERNATIONAL AID TRUST (UK)

FOR THE YEAR ENDED 31 JULY 2025

CHARITY INFORMATION

REGISTERED ADDRESS:

3 Chesterwood
Aldridge
Walsall
WS9 0PT

REGISTERED CHARITY NUMBER: 1110634

ACCOUNTANTS

Younis Bhatti & Co Ltd

Chartered Accountants & Registered Auditors

93 Broad Street

Birmingham

B15 1AU

MIDLAND INTERNATIONAL AID TRUST (UK)
FOR THE YEAR ENDED 31 JULY 2025

TABLE OF CONTENTS

Page

4-5)	Report of the Trustees
6)	Statement of the Trustees' Responsibilities
7)	Independent Examiner's Report
8)	Statement of Financial Activities
9)	Balance Sheet
10-12)	Notes to the Accounts

MIDLAND INTERNATIONAL AID TRUST (UK)

FOR THE YEAR ENDED 31 JULY 2025

REPORT OF THE TRUSTEES

The Trustees present their report along with the financial statements of the charity for the year ended 31st July 2025

Patron:

Professor Abdul Rashid Gatrad (OBE)

Consultant Paediatrician at the Manor Hospital, Honorary Senior Lecturer at the University of Birmingham, Honorary Professor at University of Kentucky and also Professor at University of Wolverhampton.

Professor Abdul Rashid Gatrad OBE has been the inspiration from the inception of this trust and has devoted significant time and effort over the years to the Trust's cause.

New Trustees

1. Dr Ismail Abdulsamad Ughratdar
2. Dr Yousufuddin Shaik
3. Sulaman Ismail Jeewa

Members:

Mr Sijaad Hussain BSc MSC FCCA

Mr Imran Mahmood Sacha BSc

Mr Mahmood Ravat BSc

Javed Iqbal

Dr Ian Robertson

PRINCIPAL ACTIVITY

Midland International Aid Trust (UK) is a charitable legal entity in the UK with the aim to relieve poverty, deprivation and distress throughout the world and to relieve suffering whether chronic or acute by way of emergency intervention and /or establishing rehabilitation programmes.

In order to Complete this philosophy medical projects have been setup in Gujrat Pakistan over the last few years and in particular the building of the Maternity and the childrens Hospital. This project is now complete. A new project has just been completed - a building of the Women's Empowerment Centre in Faisalabad, Pakistan. It is a day centre for vocational training and education of vulnerable girls and orphans.

Various Health Professionals from the UK and other Countries are sent to Gujrat, Gaza and Sudan by MIAT to teach and train after Doctors of Rahman (DOR) a UK unregistered charity joined MIAT.

MIDLAND INTERNATIONAL AID TRUST (UK)

FOR THE YEAR ENDED 31 JULY 2025

REVIEW OF THE ACTIVITIES

The Trust is principally based in the Midlands with an office in Walsall. Currently, the day to day management of the trust is undertaken by Professor A R Gatrad OBE with the support and assistance from the other Trustees.

The funds raised are spent on international emergency disaster relief projects, for example:

- 1 Water Project
- 2 Qurbani Project
- 3 Eye /Cleft Lip and Palate in Pakistan
- 4 Club Foot Project Pakistan
- 5 Weekly Clinic in Gujrat
- 6 Food Parcels Distributions
- 7 Maternity and Childrens Hospital Project
- 8 Care of orphans and vulnerable girls totalling 200 in Faisalabad, Pakistan
- 9 Malawi - Humanitarian Aid
- 10 WASUP Project Walsall

FINANCIAL REPORT AND FUTURE ACTIVITIES

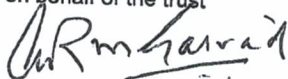
This was the thirty first year of the trust and the financial results reflect the period between 01st August 2024 to 31st July 2025. The results for the year are set out on page 8 to 12. The trustees are satisfied with the financial position as at 31st July 2025. The statement of financial activities shows a surplus for the year and the unrestricted fund carried forward is sufficient to maintain the Trust at its current level.

TRUSTEES

The trustees who serve during the period are as follows:

- 1 Professor Abdul Rashid Gatrad OBE
- 2 Adnan Rafiq
- 3 Raheen Mussa
- 4 Zafar Aslam
- 5 Dr Ismail Ughratdar
- 6 Dr Yousufuddin Shaik
- 7 Sulaman Ismail Jeewa

Signed on behalf of the trust



Professor Abdul Rashid Gatrad (Trustee)

Date:

21/5/26

MIDLAND INTERNATIONAL AID TRUST (UK)

FOR THE YEAR ENDED 31 JULY 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charity at the year end and its incoming resources and resources expended during the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- 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 enable them to ensure that the financial statements comply with the Charities Act 1993. 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 the Trustees and signed on their behalf:



Professor Abdul Rashid Gatrad (Trustee)

Date: 2/5/26

MIDLAND INTERNATIONAL AID TRUST (UK)

FOR THE YEAR ENDED 31 JULY 2025

INDEPENDENT EXAMINER'S REPORT

We report on the accounts of Midland International Aid Trust (UK) for the year ended 31st July 2025 set out on pages 8 to 12.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of accounts and consider that an independent examination is required.

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 2011 Act); and
- 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 Direction given by the Charity Commission. An examination includes a review of 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 REPORT

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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.



YOUNIS BHATTI & CO LTD
CHARTERED ACCOUNTANTS
1st Floor
93 Broad Street
Birmingham
B15 1AU

Date: 8/5/2026

MIDLAND INTERNATIONAL AID (UK)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025

	Note	Unrestricted Funds	Restricted Funds	Total This Year £	Total Last Year £
<u>Incoming resources</u>		£	£		
Donations	2	193,132	773,282	966,414	179,025
Interest received on investments		10,548		10,548	10,842
<i>Total Income resources</i>		203,680	773,282	976,962	189,867
<u>Resources expended</u>					
General office and administration expenses	4	49,206	0	49,206	12,679
Charitable Activities	3	197,671	269,219	466,890	220,503
<i>Total resources expended</i>		246,877	269,219	516,096	233,182
<i>Net incoming/(outgoing) resources</i>		-43,197	504,063	460,866	-43,316
Total funds brought forward		460,730	28,602	489,332	532,648
Total funds carried forward		417,533	532,665	950,198	489,332

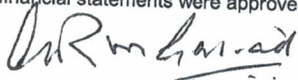
MIDLAND INTERNATIONAL AID (UK)

BALANCE SHEET

AS AT 31 JULY 2025

	Note	Unrestricted Funds £	Restricted Income Funds £	Total This Year £	Total Last Year £
Tangible assets	6				
100 Birchills Street		160,824		160,824	160,824
		<u>160,824</u>		<u>160,824</u>	<u>160,824</u>
Current assets					
Cash at bank and in hand		790,369		790,369	327,226
Cash with Decent Welfare Society					2,077
Current Liabilities	5	995		995	795
Net current assets/(liabilities)		<u>789,374</u>		<u>789,374</u>	<u>328,508</u>
Total assets less current liabilities		<u>950,198</u>		<u>950,198</u>	<u>489,332</u>
Funds of the Charity					
Unrestricted funds	7	417,533		417,533	460,730
Restricted income funds			532,665	532,665	28,602
Total funds		<u>417,533</u>	<u>532,665</u>	<u>950,198</u>	<u>489,332</u>

The financial statements were approved by the Trustees and signed on their behalf:



Professor Abdul Rashid Gatrad (Trustee)

Date: 21/5/26.

The notes on pages 10 to 12 form part of the financial statements

MIDLANDS INTERNATIONAL AID TRUST (UK)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2025

1) ACCOUNTING POLICIES

Basis of preparation of accounts

The financial statements are prepared under the purpose scope and application of SORP FRS 102. SORP 60 states Accounts intending to show a true and fair view must be prepared on the going concern assumption.

SORP 61 states in meeting the obligation to prepare accounts showing a true and fair view accruals accounts should comply with:

- a) Statement of Standard Accounting Practice (SSAPs)
 - b) Financial Reporting Standards (FRSs)
 - c) Urgent Issue Task Force abstracts (UITFs)
- and in addition take note of
- d) The interpretation for Public Benefit Entities of the Statement of Principles for Financial Reporting

Accounting Convention

The Financial Statements are prepared under the historical cost convention modified to include the revaluation of certain assets.

2) DONATIONS

	£ 2025	£ 2024
Medical		3,890
Orphanage	1,090	2,440
Gaza	1,156	
Water Project	1,085	3,295
Malawi Water Projects and Sparkle School		
Qurbani		580
Green Belt Housing		
Plastic Migrant Book	659	6,008
Club Foot Project - Gujrat	56,000	
Sky Dive		650
WASUP	43,818	20,308
Food Parcel	260	1,546
Zakat	178,228	94,372
Donations		38,910
Lillah	11,650	69
Sadkha	3,145	6,301
Fidya	60	370
Fitrana	50	285
Cleft Project	1,500	
Books Moments in time	185	
Woment Empowerment Centre	1,666	
Health Infrastructure	665,862	
	966,414	179,024
Restricted	773,282	77,628
Unrestricted	193,132	101,397

MIDLANDS INTERNATIONAL AID TRUST (UK)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2025

3) CHARITABLE ACTIVITIES	Y.E. 31.07.25
	£
Macmillan Cancer Research (UK)	24
Charity Walk (UK)	50
One Hope Foundation (UK)	2,000
Publishing Plastic Migrant Book (UK)	3,284
Dementia Society (UK)	180
Health Infrastructure and development both	
Gujrat and Faisalabad	215,840
Gaza Medical Students (Gaza)	10,000
Gaza	6,100
Cataract (Pakistan)	5,500
Club Foot Project - Gujrat (Pakistan)	40,000
Food Parcels (Pakistan)	2,700
Ramadhaan (Pakistan)	500
Dress for Poor (Pakistan)	500
Hamna Anita Khawaja patient (Pakistan)	2,000
Hamna Womens Centre (Pakistan)	91,000
Hamna - Play area (Pakistan)	28,000
Kasguma Project (Pakistan)	1,708
Cleft Lip (Pakistan)	48,355
Malawi Maize / Food Distribution (Malawi)	5,000
Sewing Machine (Nigeria)	2,000
Water & Food (India)	2,000
Winter Blankets (India)	150
	<u>466,891</u>
Restricted	466,891
Unrestricted	0

4) GENERAL OFFICE AND ADMINISTRATION EXPENSES

	£
Admin/Office Equipments	3,912
Bank Charges	355
Insurance	372
Accountancy Fees	995
General & Water Rates	207
Clean & hygien	50
Professional charges	2,588
Electricity	1,123
Cargo Charges	782
Traveling	29,891
Project Resources costs	8,551
Subscription fee	380
	<u>49,206</u>

5) Liabilities

	2025	2024
Accountancy fee	995	795
	<u>995</u>	<u>795</u>

6) FIXED ASSETS

Fixed Asset consists of a property bought by the charity at 100 Birchills Street, Walsall.
The property is reported at the cost/market value. No depreciation is charged on this property.

	£
B/F 01/08/2024	160,824
Depreciation	0
C/F 31/07/25	<u>160,824</u>

MIDLANDS INTERNATIONAL AID TRUST (UK)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2025

7) RESERVES

	£
Natwest Current Account 67582621	102,431
Reserve Bank Account 67582648	6
Natwest Current Account 75543672	6,538
The Co-operative Account	434,841
Santander Business Account	49
Santander Time deposit Account 11063584	244,427
Decent Welfare Society Cash Balance	2,077
Investment In 100 Birchills Street	160,824
	951,193