

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
THE A123 TRUST

Ahmed & Co
284 Station Road
Harrow
Middlesex
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THE A123 TRUST

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for the Year Ended 31 March 2025

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THE A123 TRUST

Report of the Trustees **for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives, Aims and Strategies

Our Aim

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

The main purpose of the Charity is to support education in the UK and overseas, specifically in Kenya.

Further funds raised for the Charity will be used for the relief of financial hardship, sustainable development, feeding programmes and health care among people living or working principally, but not exclusively, in the geographical area of Africa and Asia by providing such persons with goods/services which they could not otherwise afford through lack of means.

To donate funds to organisations which advance education by providing and assisting in the provision of facilities for education in Africa and Asia.

To promote any other charitable purpose in furtherance of the objects as the trustees from time to time determine.

Our Vision

To become the UK's leading Educational Trust to promote education both in the UK and abroad.

Our Mission

To meet the needs of the community by providing and establishing a high quality educational institutes and developing services to meet the social, physical and intellectual needs of all ages and backgrounds, working in partnership with local public, private and third sector organisations.

To establish and support sustainable development projects.

To provide healthcare and relief of hardship through feeding programmes.

Our Objectives

To establish an efficient and effective governance structure with clear policies and procedures.

To maintain and strengthen our partnerships with local and national organisations to advance and further the aims of the charity.

To effectively manage the operations and expenditure of The A123 Trust with clarity and transparency.

Strategies

We want to make The A123 Trust a major source of funding educational establishments wherever these may be required, specifically in Kenya.

Our key strategy during the year was to maximise income from our existing investment property and acquire other such assets which would generate an on-going income for the Trust in the future.

We are also considering appointing a dedicated fundraiser to enable The A123 Trust to establish and support more significant educational projects.

An important part of our strategy is community welfare and education for all projects that we support.

THE A123 TRUST

Report of the Trustees **for the Year Ended 31 March 2025**

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

In the fiscal year **2024 -2025**, the charity focussed on and consolidated its **five core activities** as follows:

- 1. General Feeding and Ramadhan Food Distribution and Feeding**
- 2. Education**
- 3. Infrastructure capacity**
- 4. Family Support**
- 5. Health**

1. Feeding Centre, School Project & Children's Home - continued support in 2024 - 2025

The Feeding Centre established in Njiru in 2016 continues to be used to feed hundreds of adults and children and to support and facilitate local events throughout the year. The buying of local produce also helps the subsistence farmers in the area and provides employment in this largely poor rural area. The centre has also been used as a 'food bank' to distribute cooking oils, vegetables, and meat to poor local families in the festive seasons regardless of religious or racial denominations.

As in the previous year, in **Ramadhan** this year food was distributed across **five countries**.

Kenya - circa five hundred monthly food packs same as 2024, consisting of 8kg Flour, two litres Oil, 2kg Sugar, 1kg Salt, 0.5kg of dates, 4 kg Rice, two packets of teabags and some local vegetables. These were all distributed to the local poor families in Njiru Mosque, Mapoteni, Choka, Mwiki, Daweti Islami and nearby localities. The Trust also provided light meals for fast opening during the first 20 days to approximately fifty people in the local Njiru mosque and then full Iftar meals for the last 10 days

The Trust has also continued supporting monthly feeding in **Kawangware**, a **Nairobi** slum area in partnership with **Green Africa Global Foundation** (a local NGO operating in Kenya <https://www.greenafricafoundation.org>). The Trust contributes goat meat for the meals that are cooked locally on site. It also continues to make small contributions to other charities (Pangani Childrens centre and Daweti Islami)

Saudi Arabia - 30 days fast opening for circa sixty people sponsored in **Masjid-e-Nabwi** in **Medina**,

Egypt - over one hundred food distribution packs distributed to needy families in **Cairo**

Pakistan - Food Distribution and Catering for families and children

Bangladesh - Money donated to local UK Women's organisation who support Ramadan food distribution in Bangladesh and contributed to the building of an orphanage.

Other feeding activities of the Trust included the following (continuing on from last year):

- (a) Distributed meat to over 100 needy families during the festival of Eid ul Adha.
- (b) Host and fund the Eid ul Milad function during the festive days and over sixty families attended.
- (c) Donated for Ramadan food distribution in Yemen

2. Education

The A123 Trust continues to sponsor direct education projects being run by various UK and international charities and welfare associations. The trust has also directly sponsored school fees in some cases, continuing on a case-by-case basis. This year, we continued to sponsor one boy in Eldoret Boarding School, University fees in Karachi, the Siraj foundation for the education of Blind Girls in Turkey.

This year, the trust consolidated the **teaching programmes** in **Njiru**.

1. English to Afghan Refugees all ages
2. English to Junior Children from Daweti Islami - Kenya National Syllabus Pre Grade 1 and Grade 1
3. English to Middle Children from Daweti Islami Kenya National Syllabus Grade 2
4. English to Middle Children from Daweti Islami Kenya National Syllabus Grade 3
5. English to Middle Children from Daweti Islami Kenya National Syllabus Grade 4
6. IT to older children from Daweti Islami ages 12- 17

THE A123 TRUST

Report of the Trustees **for the Year Ended 31 March 2025**

The IT syllabus remains as set up last year and consists of teaching **Internet Navigation, Basic and Advanced MS Word, Excel, and Power Point**. Each class housed between 12-15 pupils, all from the local area, who had achieved secondary education and were looking to augment their IT skills to secure and enhance their job opportunities.

The Trust continues to employ **3 local full-time and 1 part time employees** at the **feeding centre** for the cleaning, maintenance and the security of the Orphan children housed locally. In addition to the Camera's installed last year, the Trust has paid for and maintains **5 dogs** for security of the equipment and children.

The Trust funds a total of **4 teachers** - 3 teaching English and 1 for IT classes

3. Infrastructure Capacity and Maintenance

The Trust continues to invest in IT infrastructure (acquired 10 more laptops this year), repaired 2 classrooms in Njiru. The Trust also refurbished its primary building asset in UK, this included full redecoration, furniture replacement and garden and fencing maintenance

4. Family Help

The Trust continues to provide family support after due examination of the circumstances and eligibility with the aims and objectives of the Trust. This year, the Trust continued to support a local family in Njiru (food rations, college fees, and transport), Egypt (family feeding support), Pakistan (Food, Medical, Rent, Clothing) family support for a girl who suffers from mental illness.

5. Health

The Trust continues to support;

1. Great Ormond Street Children's Hospital
2. Sight Savers
3. Eye Operations and General Health support

Fundraising activities

Fundraising at present is primarily from the donations by the current donors until such time that the trust can afford to appoint a full time administration and fund raising manager in place.

FUTURE PLANS

The Trust's focus for next year will be on the following:

1. Education

- Continue to consolidate the educational programme and infrastructure in **Njiru**.
- Introduce assessments and certification where possible working with local partners.
- Continue to support school and college fees for pupils and families in need.
The Trust intends to continue with the current scope of work, until such time as it is able to get the relevant planning permission and embark on building a school and local community centre in **Njiru, Nairobi**.

2. Feeding Centre

- Continue to sustain the feeding programme.
- Continue with the local food bank distribution.

3. Children's Home (Njiru)

- Provide educational resources to support the schooling.

4. Health

- Continue to pay medical bills for deserving local families.
- Assist with healthcare provision and teaching in Njiru.

THE A123 TRUST

Report of the Trustees for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The A123 Trust is constituted as a charitable trust registered with the Charity Commission on 25 April 2007 under charity number 1118941. The charity is controlled by its governing document, a deed of trust created on 10 February 2007, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The Trust Deed governs the appointment of the trustees. The board of trustees is authorised to appoint new trustees to fill in vacancies arising through resignation or death of an existing trustee.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet together on a monthly basis to discuss and review and make decisions in relation to the running of The A123 Trust and other activities provided by the charity. To assist the smooth running of the charity, the trustees have set up a number of sub committees, such as fund raising, education, school building project, financial management committees. The sub committees report back to the full meeting of the trustees for information and approval as required.

Induction and training of new trustees

Following appointment, new trustees are introduced to their new role and given copies of the trust deed, a Code of Conduct and a guide to the policies and procedures adopted by the charity.

A number of publications from the Charity Commission are also provided including the guidance on charities and public benefit in order to familiarise the new trustees about the Trust's activities that deliver the public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act.

Initially, new trustees work with an existing trustee assisting on particular activities and projects run by the charity. After satisfactory feedback from existing trustees, they are then given the task of leading a particular activity or project, reporting progress at trustees' meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1118941

Principal address

153 Norval Road
North Wembley
Middlesex
HA0 3SX

Trustees

Mr Shamas Deen Awan
Mr Shafket Deen Awan
Mrs Halima Bhatti
Mr Raiyan Awan
Ms Azra Awan

Independent Examiner

Tofail Ahmed M.Com, FCA , CTA
Ahmed & Co
284 Station Road
Harrow
Middlesex
HA1 2EA

THE A123 TRUST

Report of the Trustees
for the Year Ended 31 March 2025

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

Mr Shafket Deen Awan - Trustee

A handwritten signature in blue ink, appearing to read 'Shafket', with a long horizontal flourish extending to the right.

Independent Examiner's Report to the Trustees of
THE A123 TRUST

Independent examiner's report to the trustees of THE A123 TRUST

I report to the charity trustees on my examination of the accounts of THE A123 TRUST (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Tofail Ahmed M.Com, FCA , CTA

Ahmed & Co
284 Station Road
Harrow
Middlesex
HA1 2EA

22 January 2026

THE A123 TRUST

**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		123,368	-	123,368	88,189
Investment income	2	34,985	-	34,985	21,234
Total		<u>158,353</u>	<u>-</u>	<u>158,353</u>	<u>109,423</u>
EXPENDITURE ON					
Raising funds	3	21,792	-	21,792	5,485
Charitable activities					
Feeding the poor and needy		49,035	-	49,035	31,125
Promoting sustainable developments		8,013	-	8,013	10,157
Supporting educational projects		17,179	-	17,179	16,416
Supporting healthcare projects		3,711	-	3,711	3,962
Governance		2,556	-	2,556	2,519
Supporting humanitarian aid efforts		20,765	-	20,765	4,713
Total		<u>123,051</u>	<u>-</u>	<u>123,051</u>	<u>74,377</u>
Net gains on investments		-	-	-	185,000
NET INCOME		<u>35,302</u>	<u>-</u>	<u>35,302</u>	<u>220,046</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		891,956	-	891,956	671,910
TOTAL FUNDS CARRIED FORWARD		<u><u>927,258</u></u>	<u><u>-</u></u>	<u><u>927,258</u></u>	<u><u>891,956</u></u>

The notes form part of these financial statements

THE A123 TRUST**Balance Sheet
31 March 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	949	-	949	1,465
Investment property	7	645,000	-	645,000	645,000
		<u>645,949</u>	<u>-</u>	<u>645,949</u>	<u>646,465</u>
CURRENT ASSETS					
Debtors	8	38,474	-	38,474	24,599
Cash at bank and in hand		249,465	-	249,465	227,162
		<u>287,939</u>	<u>-</u>	<u>287,939</u>	<u>251,761</u>
CREDITORS					
Amounts falling due within one year	9	(6,630)	-	(6,630)	(6,270)
NET CURRENT ASSETS		<u>281,309</u>	<u>-</u>	<u>281,309</u>	<u>245,491</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>927,258</u>	<u>-</u>	<u>927,258</u>	<u>891,956</u>
NET ASSETS		<u>927,258</u>	<u>-</u>	<u>927,258</u>	<u>891,956</u>
FUNDS	10				
Unrestricted funds				927,258	891,956
TOTAL FUNDS				<u>927,258</u>	<u>891,956</u>

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

Mr Shafket Deen Awan - Trustee



THE A123 TRUST

Notes to the Financial Statements **for the Year Ended 31 March 2025**

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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on cost

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

THE A123 TRUST

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	34,985	21,234

3. RAISING FUNDS

Investment management costs

	2025	2024
	£	£
Property repairs	17,107	325
Rates and water	2,478	2,296
Landlord's insurance	706	643
Light and heat	1,501	2,221
	<u>21,792</u>	<u>5,485</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	88,189	-	88,189
Investment income	21,234	-	21,234
Total	<u>109,423</u>	<u>-</u>	<u>109,423</u>
EXPENDITURE ON			
Raising funds	5,485	-	5,485
Charitable activities			
Feeding the poor and needy	31,125	-	31,125
Promoting sustainable developments	10,157	-	10,157
Supporting educational projects	16,416	-	16,416
Supporting healthcare projects	3,962	-	3,962
Governance	2,519	-	2,519
Supporting humanitarian aid efforts	4,713	-	4,713
Total	<u>74,377</u>	<u>-</u>	<u>74,377</u>
Net gains on investments	185,000	-	185,000
NET INCOME	220,046	-	220,046

THE A123 TRUST

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	671,910	-	671,910
TOTAL FUNDS CARRIED FORWARD	<u>891,956</u>	<u>-</u>	<u>891,956</u>

6. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	<u>3,000</u>	<u>2,200</u>	<u>5,200</u>
DEPRECIATION			
At 1 April 2024	1,735	2,000	3,735
Charge for year	<u>316</u>	<u>200</u>	<u>516</u>
At 31 March 2025	<u>2,051</u>	<u>2,200</u>	<u>4,251</u>
NET BOOK VALUE			
At 31 March 2025	<u>949</u>	<u>-</u>	<u>949</u>
At 31 March 2024	<u>1,265</u>	<u>200</u>	<u>1,465</u>

7. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2024 and 31 March 2025	<u>645,000</u>
NET BOOK VALUE	
At 31 March 2025	<u>645,000</u>
At 31 March 2024	<u>645,000</u>

Based on sale prices of similar properties in the area and in consultation with the local estate agents, the trustees have valued its investment property at £645,000.

THE A123 TRUST

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	38,474	24,599
	<u>38,474</u>	<u>24,599</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	6,630	6,270
	<u>6,630</u>	<u>6,270</u>

10. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	791,956	35,302	827,258
School Building Project (Nairobi)	100,000	-	100,000
	<u>891,956</u>	<u>35,302</u>	<u>927,258</u>
TOTAL FUNDS	<u>891,956</u>	<u>35,302</u>	<u>927,258</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	158,353	(123,051)	35,302
	<u>158,353</u>	<u>(123,051)</u>	<u>35,302</u>
TOTAL FUNDS	<u>158,353</u>	<u>(123,051)</u>	<u>35,302</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	571,910	220,046	791,956
School Building Project (Nairobi)	100,000	-	100,000
	<u>671,910</u>	<u>220,046</u>	<u>891,956</u>
TOTAL FUNDS	<u>671,910</u>	<u>220,046</u>	<u>891,956</u>

THE A123 TRUST

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. 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	109,423	(74,377)	185,000	220,046
TOTAL FUNDS	<u>109,423</u>	<u>(74,377)</u>	<u>185,000</u>	<u>220,046</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	571,910	255,348	827,258
School Building Project (Nairobi)	100,000	-	100,000
	<u>671,910</u>	<u>255,348</u>	<u>927,258</u>
TOTAL FUNDS	<u>671,910</u>	<u>255,348</u>	<u>927,258</u>

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	267,776	(197,428)	185,000	255,348
TOTAL FUNDS	<u>267,776</u>	<u>(197,428)</u>	<u>185,000</u>	<u>255,348</u>

11. RELATED PARTY DISCLOSURES

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

THE A123 TRUST

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

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	111,233	77,995
Gift aid	12,135	10,194
	<hr/> 123,368	<hr/> 88,189
Investment income		
Rents received	34,985	21,234
	<hr/>	<hr/>
Total incoming resources	158,353	109,423
EXPENDITURE		
Investment management costs		
Property repairs	17,107	325
Rates and water	2,478	2,296
Landlord's insurance	706	643
Light and heat	1,501	2,221
	<hr/> 21,792	<hr/> 5,485
Charitable activities		
Feeding programme	49,035	31,125
Sustainable developments	8,013	10,157
Educational projects	17,179	16,416
Healthcare donations	3,711	3,962
Supporting humanitarian aid efforts	20,765	4,713
	<hr/> 98,703	<hr/> 66,373
Support costs		
Governance costs		
Sundries	-	97
Accountancy	2,040	1,800
Depreciation of motor vehicles	316	422
Depreciation of Computer Equipment	200	200
	<hr/> 2,556	<hr/> 2,519
Total resources expended	123,051	74,377
	<hr/>	<hr/>
Net income	35,302	35,046
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements