

**AL-QAYOOM FOUNDATION INTERNATIONAL
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Al-Qayoom Foundation International

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Al-Qayoom Foundation International

Trustees' Report For The Year Ended 31 December 2024

The trustees present their report and the financial statements for the year ended 31 December 2024.

Objectives and Activities

Aims and Objectives

To advance educating poor students, Including education in the Islamic faith.
Alleviation of poverty and to promote sustainable livelihoods.
Medical assistance to needy people to relieve sickness and reserve ood health

Public Benefit

Fund schools which provide education to poor and needy children.
Provide sponsorship to orphan children.
Provide books and other learning materials to children from disadvantaged backgrounds.
To financially help widows.
To provide necessary skills and training to sustain independent livelihoods.
To distribute funds to humanitarian projects which will help the supply of food to the poor.
The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commislon's guidance on public benefit.

Achievements and Performance

Main Achievements

Provide sewing machines.
Provide sewing machine training.
Provide free eye camps.
Provide food parcels during Ramadan and Eid.
Established links with deaf and dumb school in Kotli Azaad Kashmir in order to donate and fund projects

Financial Review

Financial Position

Cash Resources at year end was 101,883.38, Un-Restricted Funds stands at £75,464.
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Reference and Administrative Details

Trustees

Mr Abdul Rehman
Mr Mohammed Abdul Qayoom Khan
Mr Muhammad Khan (appointed 30/08/2025)
Mrs Barkat Begum (appointed 30/08/2025)
Mr Muhammed Khan Khan (appointed 30/08/2025)
Mr Syed Kazmi

Charity Number

1129424

Principal Address

64 Victor Street
Walsall
WS1 4HZ

Independent Examiner

Waheed Rehman ACCA
AWR Accountants Limited

**Al-Qayoom Foundation International
Trustees' Report (continued)
For The Year Ended 31 December 2024**

Chartered Certified Accountants
Lawrence House
Lawrence Business Centre, 37 Normanton Road
Derby
DE1 2GJ

**Al-Qayoom Foundation International
Trustees' Report (continued)
For The Year Ended 31 December 2024**

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 of the charity for that period. In preparing the 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 judgments and accounting estimates that are reasonable and prudent; 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 adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

MAQ Khan

Mr Mohammed Abdul Qayoom Khan

Trustee

Date

31 Oct 2025

Al-Qayoom Foundation International
Independent Examiner's Report to the Trustees of Al-Qayoom Foundation International
For The Year Ended 31 December 2024

I report to the trustees on my examination of the accounts of Al-Qayoom Foundation International (the Trust) for the year ended 31 December 2024.

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 2011 Act and in carrying out my examination, I have followed the 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 contents 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.

Waheed Rehman

Waheed Rehman ACCA

12 Nov 2025

Date
AWR Accountants Limited
Chartered Certified Accountants
Lawrence House
Lawrence Business Centre, 37 Normanton Road
Derby
DE1 2GJ

Al-Qayoom Foundation International
Statement of Financial Activities
For The Year Ended 31 December 2024

		2024	2023
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	34,794	32,260
EXPENDITURE ON:			
Raising funds	4	(24,166)	(19,981)
NET INCOME		10,628	12,279
NET MOVEMENT IN FUNDS		10,628	12,279
RECONCILIATION OF FUNDS:			
Total funds brought forward		75,464	63,185
TOTAL FUNDS CARRIED FORWARD	11	86,092	75,464

The notes on pages 7 to 10 form part of these financial statements.

Al-Qayoom Foundation International
Statement of Financial Position
As At 31 December 2024

		2024	2023
		Unrestricted	Total
	Notes	funds	funds
		£	£
CURRENT ASSETS			
Cash at bank and in hand		104,338	101,883
		<u>104,338</u>	<u>101,883</u>
Creditors: Amounts Falling Due Within One Year	8	<u>(12,561)</u>	<u>(1,400)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>91,777</u>	<u>100,483</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>91,777</u>	<u>100,483</u>
Creditors: Amounts Falling Due After More Than One Year	9	<u>(5,685)</u>	<u>(25,019)</u>
NET ASSETS		<u>86,092</u>	<u>75,464</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		<u>86,092</u>	<u>75,464</u>
TOTAL FUNDS	11	<u>86,092</u>	<u>75,464</u>

On behalf of the board

M A Q Khan

Mr Mohammed Abdul Qayoom Khan

Trustee

Date

31 Oct 2025

The notes on pages 7 to 10 form part of these financial statements.

**Al-Qayoom Foundation International
Notes to the Financial Statements
For The Year Ended 31 December 2024**

1. General Information

Al-Qayoom Foundation International is an unincorporated charity registered with the Charity Commission, registered charity number 1129424. The principal address is 64 Victor Street, Walsall, WS1 4HZ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

2.3. Resources Expended

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2024	2023
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts:		
Donations and gifts	34,794	24,550
Gift aid	-	7,710
	<u>34,794</u>	<u>32,260</u>

Al-Qayoom Foundation International
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

4. Analysis of Expenditure

	2024		
	Activities undertaken directly	Support costs (see note 5)	Total
	£	£	£
Raising funds	12,990	11,176	24,166

	2023		
	Activities undertaken directly	Support costs (see note 5)	Total
	£	£	£
Raising funds	6,950	13,031	19,981

5. Support Costs

	2024
	Raising funds
	£
General administration	9,703
Interest payable	473
Governance costs	1,000
	<u>11,176</u>

	2023
	Raising funds
	£
General administration	10,395
Interest payable	1,436
Governance costs	1,200
	<u>13,031</u>

6. Independent Examiner's Remuneration

	2024	2023
	£	£
Independent examination of the financial statements	450	450
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	-	-
	<u>450</u>	<u>450</u>

Al-Qayoom Foundation International
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

7. Average Number of Employees

Average number of employees during the year was as follows:

	2024	2023
Administration	2	3
	<u>2</u>	<u>3</u>

8. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Bank loans and overdrafts	10,161	-
Other creditors	1,200	200
Accruals and deferred income	1,200	1,200
	<u>12,561</u>	<u>1,400</u>

9. Creditors: Amounts Falling Due After More Than One Year

	2024	2023
	£	£
Bank loans	<u>5,685</u>	<u>25,019</u>

10. Loans

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year or on demand:		
Bank loans	<u>10,161</u>	<u>-</u>

	2024	2023
	£	£
Amounts falling due between one and five years:		
Bank loans	<u>5,685</u>	<u>25,019</u>

11. Movement in Funds

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	75,464	34,794	(24,166)	86,092
Total funds	<u>75,464</u>	<u>34,794</u>	<u>(24,166)</u>	<u>86,092</u>

Al-Qayoom Foundation International
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

	As at 1 January 2023	Income	Expenditure	As at 31 December 2023
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	63,185	32,260	(19,981)	75,464
Total funds	<u>63,185</u>	<u>32,260</u>	<u>(19,981)</u>	<u>75,464</u>

12. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2024	2023
£	£

13. Related Party Disclosures