



**Report of the Trustees and
Financial Statements for the Year Ended 30 April 2025
for
WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)**

Alphanumeric Accountants Limited
LABS ATRIUM
Chalk Farm Road
London
NW1 8AH

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

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for the Year Ended 30 April 2025

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WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Report of the Trustees
for the Year Ended 30 April 2025

The trustees present their report with the financial statements of the charity for the year ended 30 April 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).

The trustees confirm that they have complied with the duty in section 17(5) of 2011 Charities Act. The trustees have had regard to Charity Commission guidance on public benefit.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objective of World Humanitarian Action Forum is to:

1. Promote the efficiency and effectiveness of charities and efficient use of charity resources in any part of the world by: -
 - i. Providing information, guidance, training, technical and professional support and assistance to NGOs, charities and other organisations established to further charitable purposes.
 - ii. Providing them with affordable office space and additional support services.
2. Such charitable purposes as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Public benefit

In setting out our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's guidance on public benefit. The main focus of our activities is intended to convene and support humanitarian stakeholders, building evidence and common ground for reducing inequalities and injustices.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The World Humanitarian Action Forum (WHAF) continued to support local organisations and worked to improve global humanitarian policies. We brought people together, shared knowledge, and focused on reducing injustice and inequality in humanitarian work. This year, we also pushed forward conversations about reimagining aid to make it more inclusive, fair, and locally led.

The following is a brief summary of the activities during the year:

Walk to Raise Awareness of Orphans Rights (September 2024)

WHAF partnered with Islamic Relief Indonesia to support the "Road to Orphans Justice Declaration: 1,000-Meter Walk" held on 11 September 2024. This symbolic event involved 1,000 orphans walking to raise awareness about the hardships faced by children worldwide and to advocate for justice, peace, and the protection of orphans' rights. WHAF created a fundraising campaign on LaunchGood to raise funds to support orphans. All funds raised have been allocated to these projects to help improve the lives of orphans and their families.

Report of the Trustees
for the Year Ended 30 April 2025

Conflict response (December 2024)

WHAF initiated and independently organised a series of online discussions to help transform the aid system to better serve local communities in Syria after the new regime takeover. These efforts culminated in a major seminar on 27 December 2024, attended by 266 participants from Arab and Syrian backgrounds. The event focused on social cohesion, reconciliation, and local capacity building. Preparatory and follow-up meetings were held to support and deepen the outcomes of this main seminar. All speakers joined in their personal capacities, and no partners were involved in organising these events. Building on these outcomes, WHAF is now preparing a series of in-person consultations and workshops across Syrian cities in 2025-26.

Research and Advocacy (December 2024 - August 2025)

Redefining "Zakat's" Role in Humanitarian and Development Aid - Multi stakeholders Consultations

This two-year project aims to build on existing work that promotes Zakat as a tool for social justice - not just financial aid. It explored Zakat's deeper meaning and its potential to support dignity, fairness, and long-term impact. WHAF also examined the growing interest in Zakat by non-Muslim actors, raising important questions about whether identity matters in its collection and use - especially as global humanitarian needs continue to outpace funding.

The project focuses on the real-life challenges faced by Muslim organisations in managing Zakat, including legal and political restrictions that limit their ability to serve those in need. It also questions whether the term "Islamic Social Finance" truly reflects Zakat's religious and spiritual role - or whether it risks turning it into just another financial tool.

This project envisions three phases. In the first phase, during 2025, WHAF launched wide-ranging consultations with scholars, NGOs, donors, and Zakat recipients to understand how Zakat is perceived and practiced today. In February 2025, WHAF conducted a survey that received 160 detailed responses from donors across 20 countries. This was followed by 32 in-depth one-on-one online interviews with Muslim academics, policy experts, and frontline humanitarian practitioners, offering rich insights from across sectors and regions. We then hosted 4 online focused validation meetings - small, interactive sessions with leading voices to test the emerging ideas, ensure relevance and build alignment around key recommendations.

The second phase in 2025/26 will examine the operational landscape - how Zakat is currently collected, distributed, and measured, while identifying practical and regulatory challenges that undermine its effectiveness. The final phase 2026/27 will focus on launching a targeted advocacy strategy to improve Zakat practices and highlight its transformative potential in the humanitarian system.

Training, mentoring and raising humanitarian awareness

Media visibility (June 2024)

WHAF's Chairman was interviewed by Al Jazeera, a leading TV channel in the Arab world, in June 2024 to discuss the current humanitarian situation in the Middle East. The conversation highlighted the urgent need to reimagine aid so it can better respond to today's challenges and truly serve affected communities with dignity and impact. The interview was published on the channel's platform <https://www.youtube.com/watch?v=QF8k1WLUIXA> and this interview, on YouTube, attracted many thousands of viewers.

Training (June 2024)

WHAF prepared and provided a training manual in June 2024 to Imam Academy, a UK-registered charity, supporting their development services for imams and community leaders. The manual focused on leadership, communication, and community engagement, aiming to equip imams with the skills needed to better serve their communities and promote positive integration into wider society.

Report of the Trustees
for the Year Ended 30 April 2025

Inspire Program (May - September 2024)

WHAF continued its collaboration and support with Islamic Relief Canada on their Inspire program. This program aims to provide mentorship to Islamic Relief staff, volunteers, local teams, and communities, aligning with the shared mission of nurturing change makers within the program. Each trip involves a group of around 25 youth, accompanied by staff and volunteers from Islamic Relief offices. The program includes reminders, humanitarian project visits, lectures, Q&A sessions, and various activities designed to develop the youth as future leaders and advocates for change. These activities aim to inspire and engage them in meaningful discussions, empowering them with the knowledge and experiences needed to fuel their passion for human rights and humanitarian principles. During the year Inspire trips were organised to:

Inspire in South Africa - May 2024

A group of 24 Canadian youth, supported by Islamic Relief South Africa, took part in an impactful trip focused on human rights, leadership, and community service. Highlights included visits to historic sites like the Apartheid Museum and Nelson Mandela's home, outreach at local centres, and youth engagement in orphan support and mentorship activities. Shared worship and strong local partnerships enriched the experience, fostering unity and a deeper commitment to humanitarian values.

Inspire in Bosnia - July 2024

In July 2024, a group of 20 youth joined the Inspire program with Islamic Relief Canada on a trip to Bosnia. They visited income-generation and empowerment projects run by Islamic Relief Bosnia to learn about local needs and challenges. The group also attended the annual Srebrenica memorial ceremony, honouring the victims and reflecting on peace. This trip deepened their understanding of humanitarian work and community resilience.

Inspire in Malaysia and Indonesia - Sept 2024

In September, a group of 24 youth volunteers joined a mentorship trip to Malaysia and Indonesia (Band Aceh, Jakarta, Lombok) led by WHAF and Islamic Relief Canada. The program combined leadership training, humanitarian outreach, and cultural immersion. In Malaysia, the team visited key partners like MYCARE and Islamic Relief Malaysia, took part in public talks and a live radio interview, and engaged with students at local schools. Cultural visits, including the Quran Museum and historic sites, helped ground the experience in a local context. In Indonesia, the volunteers participated in school visits, orphan outreach projects, food distribution, and a 1k charity walk with Islamic Relief Indonesia to support orphans. The trip fostered strong partnerships with NGOs and local authorities while equipping youth with hands-on humanitarian experience and a deeper commitment to global justice.

Global Engagements and Partnerships

Promotion of the Book International Humanitarian Action - The New Call (June 2024)

This book is part of WHAF's ongoing efforts to raise awareness about humanitarian challenges and inspire new thinking on how aid can be more effective. In June 2024, WHAF organised a book signing ceremony in Istanbul. Approximately 60 participants attended the event where they had the opportunity to engage in the book's various themes. In August 2024, WHAF also participated in the Istanbul International Book Fair to promote this humanitarian book and delivered lectures on the role of civil society organisations in building modern nations.

Yemen (November 2024)

The Tadamon Development Forum 2024, which took place in November 2024, was a platform launched by Al-Awn Foundation for Development and the Islamic Development Bank to bring together key stakeholders in Yemen to address poverty and humanitarian issues through dialogue, knowledge exchange, and collaboration. The conference was attended by over 300 participants from around the globe. WHAF participated online via Zoom, with our chairman as a key speaker, who also facilitated a session on the humanitarian situation in Yemen and the funding gap (challenges and opportunities).

Jordan (February 2025)

WHAF participated in the Network for Empowered Aid Response (NEAR), MENA Summit, held in Amman, Jordan, on 28 February 2025, contributing actively to discussions on locally led humanitarian actions. Centered around the theme "Shifting Mindsets Towards Transformative Solutions" the summit brought together regional actors to explore national and regional priorities, share practical solutions, and identified areas for collaboration. WHAF's engagement reflected its ongoing commitment to strengthening local leadership and promoting a more inclusive humanitarian system.

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Report of the Trustees
for the Year Ended 30 April 2025

Morocco (April 2025)

In April 2025, WHAF participated in the Assalam Forum for Humanitarian and Relief Work organised by Foundation Assalam Pour le Development Social, in Morocco, held under the theme "Principles, Foundations, and Types of Humanitarian Work." The event gathered local NGOs, youth, and humanitarian actors to explore ethical principles and diverse approaches to humanitarian response. WHAF contributed by sharing its experience in locally led and values-based humanitarian work

Other activities:

- WHAF took part in the UK Islamic Mission (UKIM) Annual Convention in September 2024, delivering a lecture titled "Making Impact: The Youth of Tomorrow."
- WHAF delivered two online workshops in November and December 2024 in collaboration with African Network For Social Integration (ANSI), a partnership of East African organisations on Introduction to Humanitarian Principles and Community Work. The sessions focused on the fundamentals of humanitarian values and how community led initiatives strengthen local response and resilience. Both sessions were attended by 54 participants.
- In December 2024, WHAF was invited to joined the Qatar Red Crescent Society's Annual Training Forum for foreign missions and offices, contributing to discussions on operational effectiveness and humanitarian coordination in complex contexts.
- WHAF was invited, in January 2025, to join Sinerji Foundation as a keynote speaker on its Youth Dialogue, in a session titled "Youth Perspectives on Public and Volunteer Work: Fears and Challenges." A follow-up lecture was held in May 2025 to deepen the discussion and support youth engagement.

Hardship Project

WHAF embarked upon a project with Islamic Relief Worldwide (IRW) to provide hardship support to orphan families in 10 countries. 151 were direct beneficiaries of this project with over 300 being indirect beneficiaries of this initiative. The focus was on sponsored orphans already supported through IRW's Orphans Support Program in Afghanistan, Bosnia, Ethiopia, Indonesia (Aceh and Lombok), Jordan, Mali, Niger, Somalia, Turkey and Yemen in order to provide health, education and livelihood support.

Another hardship project that was implemented with Islamic Relief Worldwide (IRW) was to provide 80 orphan and Uyghur refugee families in Malaysia with school supplies and meals.

Additionally, a medical student and a person suffering from terminal cancer were also provided hardship support.

FINANCIAL REVIEW

Reserves policy

The trustees have resolved to establish reserves to provide for future activities, and to provide funding for the expected expenditure for three months (3) ahead. The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. There is no intention in the long term to either increase or reduce the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity. The board of trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The trustees consider the cash at bank, and of the total available, have kept £350,000 as investment funds and kept in a separate savings bank account. Zakat House's goal is to safeguard these funds and invest them for buying another property so as to generate income for the Charity for long term returns. At the time of drafting this report the Trustees have viewed and made offers on a number of properties in the Birmingham area. The Trustees, during the year, have decided to acquire the property for use as a children's care home. At the time of writing this report none of the offers have been accepted and the Trustees continue their search for a suitable property. These funds are the left over funds from the donation received to purchase the current Zakat House property which is already generating a rental return.

FUTURE PLANS

Strengthening the Role of Civil Society in Syria through Local - Consultative Sessions

The project aims to strengthen civil society in Syria by conducting local consultative sessions across seven (7) cities to assess community and organisational needs. Initial consultations and a strategic meeting with key stakeholders have already taken place with ongoing planning underway via online platforms. An academic partner, the Center for Conflict and Humanitarian Studies (Doha), will support the research efforts.

Redefining "Zakat's" Role in Humanitarian and Development Aid - Phase 2

Phase 2 will focus on developing a comprehensive framework for Zakat collection, disbursement, monitoring, and evaluation. WHAF expects to host, in 2025/26 a 2/3-day face to face consultation in Istanbul, which will bring together scholars to clarify the theological and social dimensions of Zakat, including its role in social justice. This 2nd phase will build on theological insights, operational challenges, stakeholder analysis, and findings from Phase 1 to establish a baseline understanding of the current Zakat practices. The framework will address practical realities faced by Muslim actors and guide all stakeholders, both secular and non-secular, in Zakat management. Activities will include research, local and regional consultations across key Muslim-populated regions, analysis, validation, and finalization of the framework, alongside academic and policy publications.

Aid Reimagined

WHAF will continue to support humanitarian actors through training, research, coordination, and advocacy. It is committed to helping improve the aid sector by addressing challenges like funding gaps and unequal systems. WHAF will continue to support diaspora organisations, focusing on localisation, advocacy, innovation, and expanding the role of humanitarian work beyond emergency response. Various activities, consultations and meetings are expected to take place during this period.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity's Constitution is the Charity's governing document.

In April 2023, the Trustees resolved to add another objective to the CIO, after receiving formal consent from the Charity Commission. This additional object reads as follows: "Such charitable purposes as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine" and has been added to the Constitution of the Charity.

At an EGM of the members on 23 August 2021 a Special Resolution was duly passed which changed the name of the Charity from Zakat House to the World Humanitarian Action Forum. The old name of Zakat House was also registered as a working name of the Charity.

Also, at an EGM of the members on 23 August 2021 a Special Resolution was duly passed which approved the conversion of the Company to a Charitable Incorporated Organisation (CIO). The process to convert was completed on the 11 January 2022 when the Charity Commission approved the conversion of the Charity from a Company to a Charitable Incorporated Organisation.

Previously, the charity was constituted as a company limited by guarantee. The directors of the company were also trustees of the charity.

Recruitment and appointment of new trustees

Trustees are appointed according to their relevant skills, knowledge and experience and based on the current operational climate and needs. Quality, characteristics and qualifications are essential when selecting members of the board of the trustees.

Induction and training of new trustees

The induction of new Trustees would include an explanation of the function of the Board of Trustees and appointing a mentor for the new member to the Board of Trustees. An overview of the organisation and its activities is provided. On-going appropriate training is recommended.

Risk management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Report of the Trustees
for the Year Ended 30 April 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1130399

Registered office
6 Whitehorse Mews
37 Westminster Bridge Road
London
SE1 7QD

Trustees
Dr H A G El Banna
S Saeed
J A Leach
S Ashraf
H Patel

Independent Examiner
Alphanumeric Accountants Limited
LABS ATRIUM
Chalk Farm Road
London
NW1 8AH

Approved by order of the board of trustees on 24 September 2025 and signed on its behalf by:



.....
Dr H A G El Banna - Trustee

Independent Examiner's Report to the Trustees of WORLD HUMANITARIAN ACTION FORUM

I report on the accounts of World Humanitarian Action Forum for the year ended 30 April 2025, which are set out on pages 8 to 15.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to examine the accounts under section 145 of the Charities Act; to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the general requirements to keep accounting records in accordance with section 130 of the Charities Act, and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities (Accounts and Reports) Regulations 2008 have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Haroon Rashid

Alphanumeric Accountants Limited
LABS ATRIUM
Chalk Farm Road
London
NW1 8AH

Date: 24.09.25

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 April 2025

	Notes	Unrestricted funds £	Restricted funds £	30.4.25 Total funds £	30.4.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	279	279	6,757
Charitable activities					
Leadership Development Trainings		17,512	-	17,512	27,142
The British Red Cross Diaspora Project		-	-	-	24,348
TTF for Hardship Allowance Orphans Project		-	50,000	50,000	50,000
IRW For Libya Humanitarian Aid Workers Training		-	11,032	11,032	25,609
Al Khair Foundation For Trainings		-	-	-	5,000
Humanitarian Book Project		-	1,500	1,500	4,010
TTF (Humanitarian Book)		-	-	-	3,000
Indonesia Orphans Rights		-	2,288	2,288	-
Islamic Relief & Al Khair Foundation - Zakat Phase 1		-	40,000	40,000	-
Muslim Hands - Zakat Phase 2		-	15,000	15,000	-
Tri Motorcycle for disabled Rohingya Refugee		-	1,000	1,000	-
Other trading activities	2	36,611	-	36,611	30,120
Investment income	3	5,182	-	5,182	4,207
Total		<u>59,305</u>	<u>121,099</u>	<u>180,404</u>	<u>180,193</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies		-	18	18	216
		-	18	18	216
Charitable activities					
Ramadan Campaign		-	60	60	60
Services to Other Charities		111,641	-	111,641	73,176
ZAKAT		-	110	110	2,198
TTF Support for HR and Admin		-	-	-	15,000
The British Red Cross Diaspora Project		-	-	-	24,349
TTF for Hardship Allowance Orphans Project		-	50,000	50,000	50,000
IRW For Libya Humanitarian Aid Workers Training		-	4,980	4,980	20,284
Al Khair Foundation For Trainings		-	-	-	5,000
Humanitarian Book Project		-	5,510	5,510	-
TTF (Humanitarian Book)		-	1,859	1,859	1,141
Indonesia Orphans Rights		-	288	288	-
Islamic Relief & Al Khair Foundation - Zakat Phase 1		-	12,180	12,180	-
Total		<u>111,641</u>	<u>75,005</u>	<u>186,646</u>	<u>191,424</u>
NET INCOME/(EXPENDITURE)		(52,336)	46,094	(6,242)	(11,231)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,153,747	11,293	1,165,040	1,176,271
TOTAL FUNDS CARRIED FORWARD		<u>1,101,411</u>	<u>57,387</u>	<u>1,158,798</u>	<u>1,165,040</u>

The notes form part of these financial statements

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Balance Sheet
30 April 2025

	Notes	Unrestricted funds £	Restricted funds £	30.4.25 Total funds £	30.4.24 Total funds £
FIXED ASSETS					
Tangible assets	7	716,978	-	716,978	747,277
CURRENT ASSETS					
Debtors	8	85	-	85	1,980
Cash at bank and in hand		<u>389,145</u>	<u>59,914</u>	<u>449,059</u>	<u>421,186</u>
		389,230	59,914	449,144	423,166
CREDITORS					
Amounts falling due within one year	9	(4,797)	(2,527)	(7,324)	(5,403)
NET CURRENT ASSETS		<u>384,433</u>	<u>57,387</u>	<u>441,820</u>	<u>417,763</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,101,411</u>	<u>57,387</u>	<u>1,158,798</u>	<u>1,165,040</u>
NET ASSETS		<u>1,101,411</u>	<u>57,387</u>	<u>1,158,798</u>	<u>1,165,040</u>
FUNDS	10				
Unrestricted funds				1,101,411	1,153,747
Restricted funds				<u>57,387</u>	<u>11,293</u>
TOTAL FUNDS				<u>1,158,798</u>	<u>1,165,040</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 September 2025 and were signed on its behalf by:



.....
H A G El Banna - Trustee

Notes to the Financial Statements
for the Year Ended 30 April 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the CIO, 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'. The financial statements have been prepared under the historical cost convention.

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.

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.

Allocation and apportionment of costs

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are:

Staffing costs and related expenses

On the basis of salary costs and estimated time spent on different activities

Premises costs and related expenses

On the 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.

Freehold property	- 2% on cost
Improvements to property	- 10% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 20% on reducing balance

Taxation

The charity is exempt from corporation 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Exceptional income

All exceptional income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

2. OTHER TRADING ACTIVITIES

	30.4.25	30.4.24
	£	£
Rental Income	31,620	30,120
Sale of books	4,991	-
	<u>36,611</u>	<u>30,120</u>

3. INVESTMENT INCOME

	30.4.25	30.4.24
	£	£
Deposit account interest	<u>5,182</u>	<u>4,207</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.4.25	30.4.24
	£	£
Depreciation - owned assets	<u>30,299</u>	<u>30,521</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

Trustees' expenses

The trustees' expenses are in relation to the travel cost of trustees to attend the charity's meetings. These are included in travel expenses.

6. STAFF COSTS

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

	30.4.25	30.4.24
Administration	<u>1</u>	<u>1</u>

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

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 1 May 2024 and 30 April 2025	<u>876,950</u>	<u>118,750</u>	<u>4,028</u>	<u>53,607</u>	<u>1,053,335</u>
DEPRECIATION					
At 1 May 2024	157,851	95,000	4,028	49,179	306,058
Charge for year	<u>17,539</u>	<u>11,875</u>	<u>-</u>	<u>885</u>	<u>30,299</u>
At 30 April 2025	<u>175,390</u>	<u>106,875</u>	<u>4,028</u>	<u>50,064</u>	<u>336,357</u>
NET BOOK VALUE					
At 30 April 2025	<u>701,560</u>	<u>11,875</u>	<u>-</u>	<u>3,543</u>	<u>716,978</u>
At 30 April 2024	<u>719,099</u>	<u>23,750</u>	<u>-</u>	<u>4,428</u>	<u>747,277</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25	30.4.24
	£	£
Other debtors	85	-
Prepayments and accrued income	-	1,980
	<u>85</u>	<u>1,980</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25	30.4.24
	£	£
Other creditors	5,524	3,603
Accruals and deferred income	<u>1,800</u>	<u>1,800</u>
	<u>7,324</u>	<u>5,403</u>

10. MOVEMENT IN FUNDS

	At 1.5.24	Net movement in funds	At 30.4.25
	£	£	£
Unrestricted funds			
General fund	1,153,747	(52,336)	1,101,411
Restricted funds			
Ramadhan Campaign (Zakat)	99	92	191
Islamic Relief for Libyan Humanitarian Aid Workers Trainings	5,325	6,051	11,376
Humanitarian Book Project	4,010	(4,010)	-
TTF (Humanitarian Book)	1,859	(1,859)	-
Indonesia Orphans Rights	-	2,000	2,000
Islamic Relief & Al Khair Foundation - Zakat Phase 1	-	27,820	27,820
Muslim Hands - Zakat Project Phase 2	-	15,000	15,000
Tri Motorcycle for disabled Rohingya Refugee	-	1,000	1,000
	<u>11,293</u>	<u>46,094</u>	<u>57,387</u>
TOTAL FUNDS	<u>1,165,040</u>	<u>(6,242)</u>	<u>1,158,798</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,305	(111,641)	(52,336)
Restricted funds			
Ramadhan Campaign (Zakat)	280	(188)	92
Islamic Relief for Libyan Humanitarian Aid Workers Trainings	11,031	(4,980)	6,051
Humanitarian Book Project	1,500	(5,510)	(4,010)
The TTF for Hardship Allowances & Orphans Project	50,000	(50,000)	-
TTF (Humanitarian Book)	-	(1,859)	(1,859)
Indonesia Orphans Rights	2,288	(288)	2,000
Islamic Relief & Al Khair Foundation - Zakat Phase 1	40,000	(12,180)	27,820
Muslim Hands - Zakat Project Phase 2	15,000	-	15,000
Tri Motorcycle for disabled Rohingya Refugee	1,000	-	1,000
	<u>121,099</u>	<u>(75,005)</u>	<u>46,094</u>
TOTAL FUNDS	<u>180,404</u>	<u>(186,646)</u>	<u>(6,242)</u>

Comparatives for movement in funds

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	1,159,110	(5,363)	1,153,747
Restricted funds			
Ramadhan Campaign (Zakat)	2,161	(2,062)	99
TTF (Support for HR & Admin)	15,000	(15,000)	-
Islamic Relief for Libyan Humanitarian Aid Workers Trainings	-	5,325	5,325
Humanitarian Book Project	-	4,010	4,010
TTF (Humanitarian Book)	-	1,859	1,859
	<u>17,161</u>	<u>(5,868)</u>	<u>11,293</u>
TOTAL FUNDS	<u>1,176,271</u>	<u>(11,231)</u>	<u>1,165,040</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,936	(73,299)	(5,363)
Restricted funds			
Ramadhan Campaign (Zakat)	289	(2,351)	(2,062)
TTF (Support for HR & Admin)	-	(15,000)	(15,000)
The British Red Cross Diaspora Project	24,349	(24,349)	-
Islamic Relief for Libyan Humanitarian Aid Workers Trainings	25,609	(20,284)	5,325
Al Khair Foundation for Trainings	5,000	(5,000)	-
Humanitarian Book Project	4,010	-	4,010
The TTF for Hardship Allowances & Orphans	50,000	(50,000)	-
TTF (Humanitarian Book)	3,000	(1,141)	1,859
	<u>112,257</u>	<u>(118,125)</u>	<u>(5,868)</u>
TOTAL FUNDS	<u>180,193</u>	<u>(191,424)</u>	<u>(11,231)</u>

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

	At 1.5.23 £	Net movement in funds £	At 30.4.25 £
Unrestricted funds			
General fund	1,159,110	(57,699)	1,101,411
Restricted funds			
Ramadhan Campaign (Zakat)	2,161	(1,970)	191
TTF (Support for HR & Admin)	15,000	(15,000)	-
Islamic Relief for Libyan Humanitarian Aid Workers Trainings	-	11,376	11,376
Indonesia Orphans Rights	-	2,000	2,000
Islamic Relief & Al Khair Foundation - Zakat Phase 1	-	27,820	27,820
Muslim Hands - Zakat Project Phase 2	-	15,000	15,000
Tri Motorcycle for disabled Rohingya Refugee	-	1,000	1,000
	<u>17,161</u>	<u>40,226</u>	<u>57,387</u>
TOTAL FUNDS	<u>1,176,271</u>	<u>(17,473)</u>	<u>1,158,798</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

10. 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 £	Movement in funds £
Unrestricted funds			
General fund	127,241	(184,940)	(57,699)
Restricted funds			
Ramadhan Campaign (Zakat)	569	(2,539)	(1,970)
TTF (Support for HR & Admin)	-	(15,000)	(15,000)
The British Red Cross Diaspora Project	24,349	(24,349)	-
Islamic Relief for Libyan Humanitarian Aid Workers Trainings	36,640	(25,264)	11,376
Al Khair Foundation for Trainings	5,000	(5,000)	-
Humanitarian Book Project	5,510	(5,510)	-
The TTF for Hardship Allowances & Orphans	100,000	(100,000)	-
TTF (Humanitarian Book)	3,000	(3,000)	-
Indonesia Orphans Rights	2,288	(288)	2,000
Islamic Relief & Al Khair Foundation - Zakat Phase 1	40,000	(12,180)	27,820
Muslim Hands - Zakat Project Phase 2	15,000	-	15,000
Tri Motorcycle for disabled Rohingya Refugee	1,000	-	1,000
	<u>233,356</u>	<u>(193,130)</u>	<u>40,226</u>
TOTAL FUNDS	<u>360,597</u>	<u>(378,070)</u>	<u>(17,473)</u>

11. RELATED PARTY DISCLOSURES

During the year Zakat House charged rent of £30,600 (2024: £29,100) from Muslim Charities Forum, a charity in which Dr H A G El Banna is a trustee.

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Detailed Statement of Financial Activities
for the Year Ended 30 April 2025

	30.4.25 £	30.4.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and Grants	279	6,757
Other trading activities		
Rental Income	31,620	30,120
Sale of books	<u>4,991</u>	<u>-</u>
	36,611	30,120
Investment income		
Deposit account interest	5,182	4,207
Charitable activities		
Grants	<u>138,332</u>	<u>139,109</u>
Total incoming resources	180,404	180,193
EXPENDITURE		
Raising donations and legacies		
Commission	18	216
Charitable activities		
Wages	9,466	9,466
Pensions	235	235
Travel & Subsistence	1,791	3,240
Insurance	4,212	1,528
Light and heat	5,502	5,898
Telephone	2,436	2,423
Postage and stationery	95	433
Software and IT	1,083	868
High Speed Fibre Internet	2,376	2,376
Rates and Water	5,219	4,007
Legal and professional fees	759	1,395
Consultancy fees	29,034	27,102
Repairs and renewals	1,513	2,100
Cleaning	3,437	3,993
Building Management	-	575
Translations and editing	-	2,430
Project management	30,508	38,253
Printing and publication	6,184	-
Grants to institutions	<u>50,172</u>	<u>52,168</u>
	154,022	158,490
Support costs		
Management		
Freehold property	17,539	17,539
Improvements to property	11,875	11,875
Fixtures and fittings	<u>885</u>	<u>1,107</u>
	30,299	30,521
Finance		
Bank charges	507	397
Governance costs		
Accountancy and legal fees	1,800	1,800

This page does not form part of the statutory financial statements

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Detailed Statement of Financial Activities
for the Year Ended 30 April 2025

	30.4.25	30.4.24
	<u>£</u>	<u>£</u>
Total resources expended	<u>186,646</u>	<u>191,424</u>
Net expenditure	<u><u>(6,242)</u></u>	<u><u>(11,231)</u></u>