



**BAYT UL MAQDIS**  
FOUNDATION

Company Number: 07274585  
Registered Charity Number 1139176

**Bayt Ul Maqdis Foundation**

**Annual Report & Financial Statements  
for the Year Ended**

**30<sup>th</sup> June 2025**



**Bayt ul Maqdis Foundation**

**Annual Report & Financial Statements**

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## **The Report of the Trustees for the Year Ended 30<sup>th</sup> June 2025**

The trustees are pleased to present their annual report and financial statements of the charity for the year ending 30th June 2025.

### **Reference and Administrative details:**

#### **Constitution**

Bayt ul Maqdis Foundation (BMF) is a charitable organisation founded in 2010. It operates under a Memorandum and Articles of Association dated 4th June 2010 and is registered with the Charity Commission (Registered Charity Number 1139176) and Companies House (Registered Number 07274585) as a company limited by guarantee without share capital.

#### **Registered Office and Headquarters**

Bayt UI Maqdis Foundation  
968 North Circular Road,  
Second Floor,  
London, NW2 7UZ

**Telephone:** 0203 772 7085

**Email:** [Admin@BMFoundation.org.UK](mailto:Admin@BMFoundation.org.UK)

**Website:** [www.BMFoundation.org.uk](http://www.BMFoundation.org.uk)

#### **Directors/Trustees**

The Directors of the charitable company (the charity) are its trustees for the purposes of charity law and are collectively referred to as the trustees throughout this report. Trustees are appointed by the Board members.

#### **At the time of signing the report the trustees are:**

Dr Adel Sabir  
Mr Rachid Aissou

#### **The Bankers are:-**

Al Rayan Bank PLC  
44 Hans Crescent  
Knightsbridge  
London, SW1X 0LZ

#### **Independent Examiners**

Virtus FS  
Chartered Certified Accountants  
Kemp House  
160 City Road  
London, EC1V 2NX

#### **Solicitors**

Simons Muirhead Burton, 87-91 Newman Street, London W1T 3EY



## **Objectives and Activities of the Charity**

As a small, specialised organisation, we organise our activities to be straightforward and impactful. We dedicate our resources to providing general humanitarian relief within a specific geographic area: Jerusalem and its surrounding regions.

## **Structure, Governance and Management**

Bayt ul Maqdis Foundation is a company limited by guarantee, incorporated on 4 June 2010, and governed by its Memorandum and Articles of Association.

### **Governance and Strategic Oversight**

The Board of Trustees holds ultimate responsibility for the governance, strategy, and oversight of the charity. The Trustees meet as required to review performance, approve major projects, assess risk, and ensure that all activities align with the charity's objects and regulatory obligations. They also meet to discuss the charity's affairs, approve significant grants, and confirm that all actions stay in line with our core mission and Charity Commission guidelines. All Trustees give their time freely and receive no remuneration.

### **Operational Management and Delegation**

Given the focused, routine nature of our humanitarian relief work, the Board delegates the day-to-day management of the charity to a dedicated operational team. This team comprises a full-time Director and part-time Fundraising staff. The Director is responsible for the frontline delivery of programmes, maintaining regular communication with our local partners abroad, and ensuring that project feedback—including photos and financial evidence—is collected and reviewed. Fundraising staff manage donor relations and online campaigns to ensure the sustainability of our relief efforts. This structure enables the Trustees to concentrate on high-level governance and risk management, while the staff ensures that our humanitarian aid is delivered efficiently and consistently on the ground.

### **Direct Executive Oversight**

We do not operate through multiple layers of bureaucracy. Instead, our model is based on direct, "Director-level" accountability:

**Continuous Communication:** Our full-time Director maintains regular telephone contact with the local partner's leadership to oversee ongoing projects.

**On-the-Ground Verification:** Periodic face-to-face meetings are held abroad between the BMF Director and the partner's directors. These meetings aim to review compliance, strengthen the working relationship, and assess project outcomes.

**Mutual Accountability:** Our partnership is governed by formal funding agreements that require the provision of full financial evidence and visual verification before any project is finalised.

By working with a single, well-vetted partner rather than multiple smaller groups, BMF maintains a high level of control and security. This focused approach ensures that the "Chain of Accountability" remains unbroken from the moment a donation is received in the UK to the moment it is hand-delivered to a beneficiary in Jerusalem.

### **Our Core Delivery Areas**

Having a professional Director manage the daily operations enables us to concentrate on an effective and clear way of assisting:



Emergency Food Aid: Providing regular food parcels to families struggling to get by.

Seasonal Relief: Offering extra support when it is most needed, such as warmth and clothing during winter, and special assistance during Ramadan and Eid.

Family & Orphan Support: Building stability for the future through long-term sponsorships and school kits for children.

This simple approach ensures that the majority of our resources go directly to those we serve. It allows us to honour the trust our donors place in us while maintaining the dignity of the families we support.

### **Public Benefit Statement**

The Trustees have carefully followed the Charity Commission's guidance on public benefit when reviewing our goals and planning for the future. We ensure that every project—from emergency food aid to supporting a child's education—is designed to provide genuine, life-changing assistance to the community we serve.

These benefits include:

- Food Security: Alleviating hunger and malnutrition by providing essential food parcels and hot meals to those in crisis.
- Health and Warmth: Protecting vulnerable individuals from harsh weather by providing winter clothing, blankets, and healthcare support.
- Educational Opportunity: Assisting children and orphans to stay in school by removing financial barriers and supplying the necessary kits for learning.

The help we offer is available to anyone in our area of work who needs it. We are committed to distributing aid fairly, solely based on who needs it most. By removing obstacles to support, we make sure we reach the most vulnerable members of the communities we serve.

### **Relationships Between the Charity and Related Parties**

As outlined in our governing document, the Bayt ul Maqdis Foundation operates with complete independence. No external group or third party has the authority to appoint our Trustees. All board members are selected through our own internal process, ensuring we choose individuals based solely on their skills and commitment to our mission.

BMF is an independent charity. We are not part of any other organisation, nor do we belong to a larger umbrella group or federation. We have no subsidiary companies or corporate trustees.

All strategic, financial, and daily decisions are made by our Board of Trustees. This structure ensures that our resources and projects are managed without external influence, allowing the Board to take full responsibility for the charity's work.

By remaining independent, the Board guarantees that every decision is guided solely by our mission to assist those in need. We are dedicated to transparency and openness, maintaining a direct relationship with our donors and the families we serve to ensure every donation is utilised as effectively as possible.

### **Managing Conflicts of Interest**

The Trustees of Bayt ul Maqdis Foundation (BMF) are dedicated to making all decisions solely in the best interests of the families we support and the charity as a whole. To uphold this trust, the Board follows a clear policy for managing potential conflicts of interest:



- **Honest Disclosure:** All Trustees and senior staff must declare any personal or financial interests that could possibly overlap with their duties to the charity.
- **No Financial Gain:** The Board ensures that no Trustee, or anyone connected to them, benefits financially from the charity's work. Any necessary transaction involving a related party is carefully checked, recorded, and reported in our accounts as required by law.
- **Fair Decision-Making:** If a potential conflict arises, the person involved must speak up immediately. They are then excluded from the discussion and have no part in the final decision.

### **Managing Risk and Compliance**

The Trustees are fully aware of the challenges involved in operating within politically sensitive regions. To address these challenges, we have implemented a strict and thorough vetting process (due diligence). For us, managing risk is more than just a set of rules; it is an active, daily effort to ensure compliance with all UK and international regulations. Bayt ul Maqdis Foundation delivers its programmes through a strategic partnership with a well-established, reputable local charitable organisation based in Jerusalem. This partner is highly experienced and supported by local government and international bodies, ensuring it operates to the highest standards of humanitarian conduct.

The Trustees believe that by focusing solely on one specific area, we can uphold much higher standards of oversight. Because we have a clear and focused scope, we can more effectively monitor the "last mile" of aid delivery. This ensures that every donation is used transparently and reaches the intended recipients.

### **Safeguarding and Ethical Standards**

We are deeply committed to safeguarding everyone we support, especially children and the elderly. Our safeguarding policies are central to everything we do. We ensure these standards are incorporated into our agreements with international partners, guaranteeing that anyone representing the charity treats people with the care, respect, and safety they deserve.

### **Financial Integrity and Data Protection**

To honour the trust of our donors and protect the families we serve, we have established a robust system of safety checks and security measures:

- **Preventing Financial Crime:** We follow strict regulations to stop bribery, money laundering, and fraud. We have a zero-tolerance policy towards any misuse of funds.
- **Data Security:** We are fully compliant with GDPR and data protection laws. Whether you are a donor or someone receiving assistance, we handle your personal information with the highest level of security and care.
- **Regular Checks:** The Board reviews these safety measures annually. This ensures our systems remain strong, effective, and up to date with the latest laws.

### **Achievements and Performance**

The 2024/25 financial year has been a period of ongoing success for the Bayt ul Maqdis Foundation. By leveraging our deep roots in the region and our efficient approach, we have been able to convert every donation into tangible, measurable support for the community in Jerusalem and the surrounding areas.



## **1. Food Security and Emergency Relief**

Addressing food instability remained our primary focus this year.

- Our emergency response was tailored to reach those in greatest need, both during times of crisis and significant religious months. We successfully delivered over 3,600 high-quality food baskets and parcels, ensuring thousands of families had access to essential nutrition.
- Ramadan & Qurbani Programmes: Our seasonal initiatives provided a dignified safety net. Through the distribution of Hot Iftar meals, Zakat Ul-Fitr, and Aqeeqah meat distributions, we honoured the intentions of our donors while meeting the most urgent local needs.

## **2. Orphan Support**

We believe that consistent, predictable support is essential for a child's well-being. This year, we enhanced our sponsorship model to ensure no child is left behind: We maintained ongoing monthly financial support for 83 orphans. Beyond basic financial aid, we provided specialised gifts to orphans to promote the emotional well-being of children living in difficult circumstances.

## **3. Healthcare and Medical Intervention**

Recognising that good health is the foundation of a stable life, BMF stepped in to support the local healthcare system: We facilitated the delivery of vital medical supplies and equipment to local clinics experiencing shortages.

## **4. Seasonal Protection and Sustainable Development**

Our work balances immediate, life-saving aid with long-term investments in the community's future:

- During the harshest months of the year, we deployed an extensive relief package. This included 1,000 food parcels, along with hundreds of heavy blankets and clothing sets to protect families from the cold.
- We launched Women's Empowerment grants to help households become more independent. We also funded the planting of olive trees across multiple phases, providing a lasting economic and environmental legacy for the region.

## **Looking Ahead**

As we progress into the upcoming financial year, the Bayt ul Maqdis Foundation remains committed to its mission of aiding vulnerable populations in Jerusalem and nearby areas. Having secured a notable increase in funding this year, our focus for the coming 12 months is on sustainability and accuracy.

## **Strategic Objectives**

- We aim to expand the reach of our core programmes—specifically food security and winter relief—to assist more households while upholding our strict "last mile" verification standards to ensure every donation is properly accounted for.



- We look forward to increasing our impact by shifting from emergency aid to more structured support. This involves expanding our orphan sponsorship and educational programmes to help build a more stable future for the next generation.

We will continue to invest in our internal processes. This guarantees that as we expand, our governance remains robust and our reporting stays transparent, from the initial donation right through to the final handover on the ground.

### **A Message of Gratitude**

The progress we have achieved this year highlights the collective effort of our community. We wish to extend our heartfelt gratitude to all our supporters, donors, and volunteers. Your ongoing commitment allows us to remain a lifeline for those in need—offering not only aid but also hope and dignity to the families we assist.

### **Financial Review**

#### **Availability of Funds**

The Board of Trustees is confident that the charity's assets are adequate to meet all our current and future commitments. We keep a healthy level of funds (liquidity) to ensure that every project—whether funded by general donations or specific appeals—is completed on time and as promised.

#### **Reserves Policy**

The Trustees have established a reserves policy to ensure the continuity of the charity's core relief programmes. Given our commitment to long-term projects, such as orphan sponsorship and regular food aid, it is vital that the charity maintains a financial buffer to guard against unexpected income fluctuations or sudden rises in operational costs. The Board of Trustees aims to hold a level of free reserves (unrestricted funds not tied up in fixed assets) equivalent to six months of average charitable expenditure.

By the end of the 2024/2025 financial year, the charity's reserves aligned with this policy. The Trustees are confident that the current funds are adequate to provide a stable foundation for our operations throughout the coming year, ensuring we remain a "going concern" even amidst regional or economic challenges.

#### **Going Concern**

The Board of Trustees is confident that the Bayt ul Maqdis Foundation has the resources necessary to continue its work for the foreseeable future. In reaching this conclusion, we have carefully considered the charity's current financial position and our track record of successfully fundraising for our core humanitarian programmes.

Therefore, the Trustees continue to prepare these financial statements on a 'going concern' basis. We are not aware of any significant uncertainties that would prevent the charity from maintaining its activities for at least twelve months from the date these accounts are approved.

### **Transactions and Financial Position**

The financial statements are set out on pages 12 to 19





The financial statements have been prepared in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice' applicable to charities preparing their accounts in line with the Statement of Recommended Practice and Section 1A of FRS102. The trustees consider the charity's financial performance during the year to have been satisfactory.

The Statement of Financial Activities shows that there was a net inflow of £65,040 in incoming resources for the year; for 2024, the net inflow is expected to be £92,806. The majority of expenditure is spent on delivering the charitable activities outlined in the Charity's aims and objectives.

### **Expenditure and Resource Allocation**

Most of the charity's expenditure is directly allocated to carrying out our charitable activities. By maintaining an efficient operational model, we guarantee that the majority of donor funds are used for frontline humanitarian aid in Jerusalem and nearby regions, including food aid, seasonal relief, and support for orphans. The Trustees remain dedicated to scrutinising all costs to ensure that as many resources as possible reach those in need.

### **Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the accounts in accordance with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. This includes the requirement to prepare the financial statements in accordance with the Statement of Recommended Practice (SORP) and Section 1A of FRS 102.

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year that give a true and fair view of the charity's state of affairs as at the end of the financial year and of the charity's surplus or deficit. In preparing those financial statements, the Trustees are required to:-

In preparing those financial statements, the Trustees are required to:

- Prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- Select suitable accounting policies and 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 material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The law requires the Trustees not to approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its surplus or deficit for the year.

The Trustees are also responsible for maintaining adequate accounting records that, at any time, disclose the charity's financial position with reasonable accuracy. These records must be sufficient to show and explain the charity's transactions and enable the Trustees to ensure that the financial statements comply with relevant charity legislation.



Furthermore, the Trustees are responsible for protecting the charity's assets and for taking reasonable steps to prevent and detect fraud and other irregularities. The Trustees confirm they are responsible for the content of the Trustees' Report, and that the independent examiner/accountant has no responsibility for the narrative content of that report.

**Audit Exemption Statement**

For the financial year in question, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

This report was approved by the Board of Trustees on 27<sup>th</sup> March 2026 and signed on its behalf by:

*A Sabir*

Dr A Sabir  
Chair of the Board of Trustees



## **Independent Examiner's Report to the Trustees of Bayt ul Maqdis Foundation On the accounts for the year ended 30 June 2025**

I report to the trustees on my examination of the accounts of **Bayt ul Baqdis Foundation** (the "Charity") for the year ended **30 June 2025**, which comprise the **Statement of Financial Activities**, the **Balance Sheet**, and the **related notes to the accounts**.

### **Responsibilities of the Trustees**

The trustees are responsible for preparing the accounts in accordance with the requirements of the Charities Act 2011.

The trustees consider that, under section 144(2) of the Charities Act 2011, an audit is not required for this year and that an independent examination is required. The trustees are also responsible for maintaining adequate accounting records that, with reasonable accuracy, disclose the Charity's financial position at any time and enable them to ensure that the accounts comply with the Charities Act 2011.

### **Responsibilities of the Independent Examiner**

My responsibility is to examine the accounts in accordance with section 145 of the Charities Act 2011 and to follow the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination involves 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 required in an audit; consequently, no opinion is given as to whether the accounts present a true and fair view.

### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the applicable guidance issued by the Charity Commission. In planning and performing my examination, I considered whether there were matters that required me to be satisfied that, in all material respects:

- proper accounting records have been kept in accordance with section 130 of the Charities Act 2011; and
- the accounts agree with the accounting records, and
- the accounts comply with the applicable requirements of the Charities (Accounts and Reports) Regulations 2008, except for any requirement that the accounts give a true and fair view, which is not a matter considered as part of an independent examination.



### **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:
  - proper accounting records have not been kept; or
  - the accounts do not accord with the accounting records; or
  - the accounts do not comply with the applicable legal and regulatory requirements; or
2. to which, in my professional judgement, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

### **Examiner's Qualification and Signature**

The independent examiner's relevant professional qualification is Chartered Certified Accountant, and I am qualified to undertake the examination under section 145 of the Charities Act 2011.

J Akhtar FCCA DcHA  
Virtus FS  
Chartered Certified Accountants

Date: 27 March 2026

**Bayt ul Maqdis Foundation**

**Statement of Financial Activities for the year ended 30<sup>th</sup> June 2025**

		Unrestricted	Restricted	Total	Last Year Total Funds
		Funds	Funds	Funds	
	Notes	2025 £	2025 £	2025 £	2024 £
<b>Income &amp; Endowments</b>					
Donations & legacies	4	252,229	169,371	421,600	443,217
Total Income		<b>252,229</b>	<b>169,371</b>	<b>421,600</b>	<b>443,217</b>
<b>Expenditure on</b>					
Raising Funds		75,234	-	75,234	85,333
Charitable activities	5	45,564	235,762	281,326	265,078
Total expenditure		<b>120,798</b>	<b>235,762</b>	<b>356,560</b>	<b>350,411</b>
Net Income/(Expenditure)		<b>131,431</b>	<b>(66,391)</b>	<b>65,040</b>	<b>92,806</b>
Transfers between funds		(66,391)	66,391	-	-
Net Income after transfers		<b>65,040</b>	<b>-</b>	<b>65,040</b>	<b>92,806</b>
Reconciliation of funds					
Total funds brought forward		549,570	-	549,570	456,764
Total Funds carried forward	9	<b>614,610</b>	<b>-</b>	<b>614,610</b>	<b>549,570</b>

The statement of financial activities includes all gains and losses recognised in the year.

All activities derive from continuing operations

The notes on pages 14 to 19 form an integral part of these accounts.

**Company and Charity Balance Sheet**  
**Bayt ul Maqdis Foundation Balance Sheet as at 30 June 2025**

	Notes	2025	2024
		£	£
<b><i>The assets and liabilities of the charity :</i></b>			
<b>Fixed assets</b>			
Tangible assets		-	-
<b>Total fixed assets</b>		-	-
<b>Current assets</b>			
Debtors		-	-
Cash at bank and in hand		618,610	560,897
<b>Total current assets</b>		618,610	560,897
<b>Creditors:-</b>			
amounts due within one year	8	(4,000)	(11,327)
<b>Net current assets</b>		614,610	549,570
<b>Total assets less current liabilities</b>		614,610	549,570
<b>Net assets including pension asset / liability</b>		614,610	549,570
<b><i>The funds of the charity :</i></b>			
<b>Unrestricted income funds</b>			
Unrestricted revenue accumulated funds		614,610	549,570
<b>Restricted income funds</b>		-	-
<b>Total charity funds</b>	9	614,610	549,570

*A Sabir*

Dr A Sabir  
Chair of the Board of Trustees

Approved by the board of trustees on 27<sup>th</sup> March 2026

For the year ending 30<sup>th</sup> June 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes on pages 14 to 19 form an integral part of these accounts.

## Notes to the Financial Statements

### 1. Accounting Policies

The principal accounting policies adopted, judgements, and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### a) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Section 1A of FRS102 and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The charity has taken advantage of the exemption from the requirement to produce a cash flow statement.

The Charity meets the definition of a public entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction unless otherwise stated in the relevant accounting policy note.

#### b) Preparation of the Accounts on a Going Concern Basis

The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern. There were no key judgements made by the Trustees which have a significant effect on the accounts, and there are no sources of estimation uncertainty at the reporting date that pose a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next accounting period.

#### c) Income Recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received, and the amount can be measured reliably.

- **Unrestricted Funds:** These are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- **Restricted Funds:** These are subjected to specific restrictive conditions imposed by the donor or by the nature of the appeal.

#### d) Expenditure and Irrevocable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under the following headings:

- **Expenditure on Charitable Activities:** Includes the direct costs of humanitarian projects and programmes undertaken to further the purposes of the charity.
- **Raising Funds:** Costs associated with attracting donations and managing fundraising campaigns.
- **Support Costs:** Includes administrative and overhead costs (such as salary costs) that support the delivery of charitable activities but are not directly involved in frontline aid.
- **Governance Costs:** Includes expenditure related to the strategic management of the charity and compliance with constitutional and statutory requirements (e.g., Independent Examination fees).

#### e) Cost Allocation and Apportionment

Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources. Specifically:

- **Support and Governance Costs:** Allocated on the basis of estimated time spent and salary costs associated with different activities.
- **Irrecoverable VAT:** Charged as a cost against the activity for which the expenditure was incurred.

## Notes to the accounts (continued)

### f) Tangible Fixed Assets

Individual fixed assets costing £1,000 or more are capitalised at cost and depreciated over their estimated useful economic lives on a straight-line basis. The charity has not acquired any assets meeting this threshold in the current or prior year.

- Depreciation Rate: Computer and Office equipment is depreciated at 25% per annum.

### g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### h) Cash at Bank and In Hand

Cash at bank and in hand includes cash and short-term, highly liquid investments in deposit accounts with a maturity of three months or less.

### i) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts.

### j) Taxation

The charity meets the definition of a charitable company for UK taxation purposes (Paragraph 1 Schedule 6 Finance Act 2010). Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992. No corporation tax liability arises in these accounts.

### k) Fund Accounting

Funds held by the charity are:

- **Unrestricted General Funds:** These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- **Restricted Funds:** These are funds subject to specific conditions imposed by the donors or through the terms of a specific appeal. The Charity at present holds no restricted funds.



## Notes to the accounts (continued)

### 2. Surplus/(Deficit) for the financial year

	2025 £	2024 £
Revenue from ordinary activities	65,040	92,806

### 3. Expenses paid to trustees

	2025 £	2024 £
The aggregate amount of expenses paid to trustees was	Nil	Nil

### 4. Resources by Activity

	Bayt ul Maqdis	2025 Total	2024 Total
	£	£	£
<b>Income</b>			
Donations from individuals	412,460	412,460	436,044
Gift Aid	9,140	9,140	7,173
<b>Total Income</b>	<b>421,600</b>	<b>421,600</b>	<b>443,217</b>
<i>Raising funds</i>	75,234	75,234	85,333
<i>Charitable activities</i>	235,762	235,762	225,258
<i>Project support costs and compliance</i>	45,564	45,564	39,820
<b>Total expenditure</b>	<b>356,560</b>	<b>356,560</b>	<b>350,411</b>
<b>Net Incoming Resources</b>	<b>65,040</b>	<b>65,040</b>	<b>92,806</b>

## Notes to the accounts (continued)

### 5. Analysis of charitable expenditure by activity

	Bayt ul Maqdis £	2025 Total £	2024 Total £
<b>Nature of charitable expenditure</b>			
Activities undertaken directly	235,762	235,762	225,258
Project support costs	45,564	45,564	39,820
<b>Total charitable expenditure analysed by activity</b>	<b>281,326</b>	<b>281,326</b>	<b>265,078</b>

An explanation of the main features of charitable expenditure is given in note 1 to the accounts

### 6. Staff Costs and Emoluments

	2025 £	2024 £
Gross Salaries	58,009	56,521
Employer's National Insurance	-	-
	<u>58,009</u>	<u>56,521</u>

### Numbers of full time equivalents employees

	2025	2024
Raising Funds and Awareness Raising	2	2
Support and Administration	2	2

There were no fees or other remuneration to the trustees.

There were no employees with emoluments exceeding £60,000 per annum.

### 7. Tangible functional fixed assets

The company had no tangible fixed assets for the year ended 30 June 2025 (prior year £Nil).

### 8. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,350	1,350
Taxation & Social Security	2,649	9,977
	<u>3,999</u>	<u>11,327</u>

## Notes to the accounts (continued)

### 9. Analysis of assets and liabilities representing funds

At 30 June 2025	Unrestricted funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	-	-	-
Current Assets	618,610	-	618,610
Current Liabilities	(4,000)	-	(4,000)
	<u>614,610</u>	<u>-</u>	<u>614,610</u>

At 30 June 2024	Unrestricted funds	Restricted funds	Total Funds
Tangible Fixed Assets	-	-	-
Current Assets	560,897	-	560,897
Current Liabilities	(11,327)	-	(11,327)
	<u>549,570</u>	<u>-</u>	<u>549,570</u>

The individual funds included above are :-

	Funds at 2024 £	Movements in Funds as below £	Transfers Between funds £	Funds at 2025 £
Bayt ul Maqdis	<u>549,570</u>	<u>65,040</u>	<u>-</u>	<u>614,610</u>
	<u>549,570</u>	<u>65,040</u>	<u>-</u>	<u>614,610</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources £	Outgoing Resources £	Gains & Losses £	Movement in funds £
Bayt ul Maqdis	<u>421,600</u>	<u>356,560</u>	<u>-</u>	<u>65,040</u>
	<u>421,600</u>	<u>356,560</u>	<u>-</u>	<u>65,040</u>

### 10. Endowment Funds

The charity had no endowment funds in the year ended 2025 or in the year ended 2024.