

Registered number
07511498

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)

Trustees' Report and Audited Financial Statements
for the year ended
31 March 2024

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Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
For the year ended 31 March 2024

Company Information

Charity Name:	Al-Imdaad Foundation UK
Company Registration Number:	07511498
Charity Registration Number:	1140187
Registered Office:	185 Audley Range Blackburn Lancashire BB1 1TH

Directors and Trustees

The directors and trustees in office during the year and at the date of this report were:

Ahad Miah
Zubair Miah
Muhammad Nurullah Shikder
Mahmood Miah
Yacoob Vahed
Ahmed Suleman Chohan
Ziyaad Patel

Key management personnel & Country Director:	Abdul Hakim Sattar
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Auditors	MAH, Chartered Accountants 2nd Floor 154 Bishopsgate London, EC2M 4LN
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Bankers	Al-Rayan Bank 24a Calthorpe Road Edgbaston, Birmingham B15 1RP
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Legal Advisors	Johns & Saggar LLP 34-36 Grays Inn Road London WC1X 8HR
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Introduction

AIF UK trustees present the following report for the financial year ending 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 and comply with the charities trust deed (comprising the Memorandum and Articles of Association) and applicable law.

Our Mission

Al-Imdaad Foundation is a non-profit humanitarian aid relief organisation (NGO) registered in the United Kingdom, dedicated to providing humanitarian services in crisis and non-crisis situations to the neediest orphans, widows and destitute families, irrespective of race, religion, culture, creed, and geographical boundary.

Our Vision

Al-Imdaad Foundation aspires to excel in humanitarian relief, providing humanitarian services with the highest level of compassion, professionalism, and care under the supervision of a team of professionals from UK, South Africa and abroad.

What makes us Unique

Al-Imdaad Foundation was formed in South Africa by a minority community. The diverse cultural and linguistic context of South Africa has allowed the Foundation to take on a truly humanitarian perspective by striving to serve all communities.

The humanitarian ethics of the Islamic tradition inspires Al-Imdaad Foundation. We have always involved Islamic Scholars (Ulema) in our activities from early formation until now. This ensures that all the foundation's operations are in accordance with Islamic guidance and principles.

The Foundation responds quickly and effectively through country offices and links on the ground in countries worldwide. We have a 100% donations policy, so all donations to a specific cause or location go to that project and are not used for admin costs or implementation expenses.

Where we operate

The Al-Imdaad Foundation has registered offices in Indonesia, Jordan, DRC, the United Kingdom, Bangladesh, Chile and Kenya. These offices have been established to take care of our various projects in these regions and to act as fundraising partners. The Foundation is at an advanced stage to establish further representative offices in other parts of the world (including Turkey).

Structure, Governance and Management

Governing Documents

Al-Imdaad Foundation is a charitable company limited (by guarantee), incorporated on 31 January 2011 and registered as a charity on 02 February 2011. The Trust deed defines the charity's objects as being general charitable purposes as defined by charity law in the United Kingdom.

The company was established under a Memorandum of Association, which established the objectives and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the committee members are elected at the AGM and subject to ratification at each AGM.

The charity is based in the UK and has its HQ in Blackburn, with volunteers working from home throughout the country.

Should the company be wound up, each Company Member undertakes to contribute to the company's assets such amounts as may be required, not exceeding one pound.

Organisational Structure

Details of the Trustees serving during the year are set out on page 14. The Trustees share responsibility for the overall governance and administration of the charity, with each Trustee contributing to its day-to-day operations. To support the charity's work across the UK, regional committees have been established, enhancing local engagement and operational efficiency.

An Executive Management Committee, reporting directly to the Board of Trustees, oversees the charity's ongoing activities. This committee is made up of dedicated volunteers who bring a broad range of expertise and provide valuable guidance and support to both the foundation and the public.

The team includes professionals from diverse backgrounds such as theology, Islamic finance, academia, accountancy, IT, law, civil service, business, and voluntary humanitarian work—ensuring the charity is well-equipped to meet evolving humanitarian challenges.

Board of Trustees

The Board of Trustees take responsibility for and directs the charity's operations. The board sets priorities and objectives through the management team and reviews performance regularly.

The Trustees set the strategic agenda and drive good practices for the charity.

All nominations of potential new trustees are reviewed by the existing trustees and approved by the main board, with trustees chosen because they have the diverse range of skills, knowledge and experiences that we need to respond to the charity's needs. Trustees can be temporarily co-opted between AGMs by agreement of the remaining members if numbers on the management committee fall below the required level.

New trustees undergo an orientation event briefing them of their obligations, the contents of the Memorandum and Articles of Association, the committee and the decision-making processes, the business plan and the recent performance of the charity. Trustees are actively encouraged to seek out relevant external training opportunities which enhance their capacity to effectively fulfill their governance responsibilities.

Risks Management

The Board maintains structured processes for the systematic identification, evaluation, and mitigation of risks critical to the charity's operations. This includes:

- Annual audits of financial controls and compliance;
- Strategic maintenance of reserves aligned with organisational policy;
- Rigorous governance protocols to uphold accountability and oversight standards.

Comprehensive Risk Identification

Potential threats—spanning operational efficiency, fiscal health, cybersecurity, governance integrity, objective delivery, and stakeholder trust—are rigorously analysed during the planning phase of all priority initiatives. Identified risks are addressed through tailored mitigation plans, with insurance solutions leveraged where proportionate to risk exposure.

Integrated Risk Framework

Our approach is underpinned by:

- Ongoing monitoring with transparent reporting to the Board;
- Embedded risk evaluation across all operational workflows;
- Defined accountability structures and layered internal controls;
- Continuous refinement of critical systems and procedures.

Operational Safeguards

We prioritise staff safety and program efficacy in high-risk regions through regular reviews of:

- Field team training adequacy.
- Workforce capacity and expertise.
- Adaptive security protocols tailored to regional challenges.

This framework ensures dynamic risk responsiveness while aligning actions with the charity's strategic objectives and duty of care commitments.

Objectives and Activities

The principal activities of the charity are outlined below:

- To provide humanitarian services in crisis and non-crisis situations to the neediest orphans, widows and destitute families, irrespective of race, religion, culture, creed, and geographical boundary.
- The advancement of education globally.
- Implement income-generating projects.
- Support local communities throughout the UK.

Our Goal

Al-Imdaad Foundation aspires to excel in providing emergency humanitarian relief and developing a longer-term sustainable programme wherever needed. We aim to deliver these services with the highest compassion, professionalism and proficiency.

Our Values

- **Compassion** is the human equality of understanding the suffering of others and wanting to do something about it. This compassion helps us accomplish global agendas like ending poverty and helping all children achieve human rights. It is this compassion which builds us as people,
- **Transparency** being transparent by creating and retaining trusting relationships to ensure we help individuals as quickly as possible. We bring people from different cultures and faiths together to fight poverty as global neighbours,
- Display **Integrity** in all we do because ending poverty demands fundamental change to the structures that create inequality. We are prepared to 'speak the truth, even at the risk of losing popularity.
- **Selflessness** helps others first. In responding to poverty and suffering, our efforts are driven by sincerity to our creator and the need to fulfil our obligations to humanity.

Our Ethos

At Al-Imdaad Foundation, we operate with a 100% donations policy. We are confident of our high standards of work and transparency levels. At every possible delivery of aid, we aim to provide LIVE feedback from the ground via social media.

Global Offices

Al-Imdaad Foundation has international offices globally and delivers aid to over 75 countries. All offices are strategically located to administer aid effectively and efficiently when needed.

Building on existing partnerships is a continuous process, but we are also consciously seeking new working methods. We will find new partners with which to increase our impact and meet our objectives of serving humanity and alleviating needs globally.

Al-Imdaad Foundation UK undertakes global relief efforts on behalf of many charities. Any payments from partnership organisations are documented in line with a memorandum of understanding (MOU). For specific projects, Al-Imdaad Foundation UK also works closely in partnership with Al-Imdaad Foundation South Africa and leverages their expertise and contacts to transfer funds from the UK to areas of the world which are difficult to reach. Al-Imdaad Foundation UK South Africa will provide financial stability to the UK office for the coming 12 months.

Investment Powers

The Trust Deed authorises the Trustees to make and hold investments using the charity's general funds. Due to the high level of uncertainty in the world, the charity needs to react quickly to the needs which arise, and as a consequence, funds are held in deposit accounts which can be easily accessed and used.

Developments, Activities and Achievements

During the year, the charity has continued to increase its spending on existing projects and find new and unique projects to help people in need. The charity has pursued its commitments from previous disasters in the year with vigour so that the majority of funds raised have now been spent, with a reserve left for longer-term projects.

Activities below include our response to some of our projects locally and globally. These are just some of the projects which are highlighted below. Thousands in the mentioned countries were displaced in the year and urgently needed aid relief. However, the charity managed to deliver its aid promptly and effectively with generous support from donors. Below is a list of the types of projects we have undertaken. For more detailed information, visit our website, www.alimdaad.co.uk, or our social media pages.

1. Food Items
2. Shelter
3. Medical
4. Water Projects
5. UK projects
6. Winter Packs
7. Empowerment
8. Orphan Care

Recognition of Global Humanitarian Efforts

The Foundation wishes to formally acknowledge the extraordinary contributions of Trustees, staff, volunteers, and operational leaders who personally spearheaded aid distribution across international frontiers. Their deployment to diverse regions—often under challenging conditions—ensured precise allocation of critical resources to affected communities.

We expressly commend their:

- **Operational dedication** in overcoming logistical complexities;
- **Frontline engagement** with vulnerable populations;
- **Mission-aligned perseverance** in high-stakes environments.

This collective commitment to transcending geographical and cultural barriers exemplifies the highest standards of humanitarian service, for which the charity expresses profound institutional gratitude.



Project Selection and Life Cycle

The foundation maintains a rigorous approach to project development, beginning with a comprehensive evaluation process to assess each initiative's strategic alignment, viability, and potential return on investment. Prior to approval, all proposals undergo detailed due diligence checks, including feasibility studies and cost-benefit analyses, to ensure responsible resource allocation and alignment with our sustainability commitments.

Collaboration lies at the heart of our innovation strategy. We actively engage partners to identify and design projects which prioritise operational efficiency, environmental stewardship, and measurable social impact. This shared focus enables us to pioneer solutions which address global challenges while minimising ecological footprints.

Once a project is greenlit, dedicated teams oversee its execution from inception to completion, maintaining open communication channels with partners to adapt to evolving circumstances and resolve challenges in real time. Monitoring and evaluation are embedded throughout the project lifecycle, with assessments conducted at the planning, mid-implementation, and post-completion stages. These phased reviews allow for data-driven adjustments, ensuring objectives are met and lessons learned inform future initiatives.

Transparency remains central to our partnerships. We have transitioned from traditional end-of-project reporting to a dynamic system requiring regular progress updates, documentation of challenges, and evidence of corrective actions. This shift fosters accountability, strengthens stakeholder trust, and ensures our programs deliver lasting, scalable outcomes in line with our mission. By integrating these practices, we uphold our commitment to operational excellence while advancing sustainable, high-impact solutions for the communities we serve.

Volunteers

The Trustees wish to express their profound gratitude to the dedicated volunteers whose expertise and generosity of time have been instrumental in advancing the charity's mission over the past year. Their unwavering commitment—offering both professional skills and personal effort—has directly enriched our programs and amplified our impact in communities worldwide.

Equally, we extend heartfelt thanks to the countless individuals whose financial contributions have supported our work with exceptional generosity. These donations form the cornerstone of our operations, enabling us to uphold our aspirational 100% donation policy wherever feasible. Through this model, we ensure that the maximum possible proportion of every gift directly funds life-changing interventions, a principle made sustainable by the public's enduring trust and philanthropic spirit.

Together, this collective support—whether through time, talent, or resources—embodies the collaborative ethos which drives our charity's success. The Trustees remain humbled by and deeply committed to honoring this shared commitment to creating meaningful, lasting change.

Financial Review

In the financial year ending 31 March 2024, the charity recorded a total annual income of £4,013,197 (2023: £3,948,155), reflecting modest growth in donor support. Of this, £3,528,469 (2023: £3,661,218) was dedicated to Aid Programmes, demonstrating our community's sustained commitment to humanitarian priorities. As detailed in Note 16 of the financial statements, £2,988,829 (2023: £3,335,630) was allocated to donor-restricted projects, ensuring strict adherence to contributor intentions through transparent, purpose-driven expenditure.

Administrative costs saw a decrease, reflecting improved efficiency and cost control. As a result of this prudent financial management, the charity achieved a surplus of £1,030,410 (2023: £606,989), underscoring strong financial stewardship. Total reserves as of 31 March 2024 stood at £2,278,538 comprising £1,774,922 in restricted funds for designated projects and £503,616 in unrestricted reserves.

Unrestricted funding streams—including Gift Aid, rental income, and general donations—remain critical to sustaining our 100% donation policy. By channeling these resources into operational overheads, we ensure that every pound donated by the public directly supports frontline initiatives. This model, bolstered by rigorous governance and strategic allocation, continues to empower our mission to deliver rapid, impactful aid where it matters most.

Investment Policy

The charity maintains its strategic reserves in a Sharia-compliant profit-bearing current account with Al Rayan Bank Plc. These funds are held to ensure operational continuity and programmatic resilience in the event of unforeseen funding shortfalls, safeguarding our ability to uphold core humanitarian commitments.

Trustees exercise rigorous fiduciary oversight, periodically evaluating reserve levels against evolving operational risks and opportunities. While prioritising liquidity for contingency planning, the Board proactively assesses potential allocations of reserve funds to high-impact projects aligned with donor expectations and organisational priorities.

This balanced approach reflects our dual commitment to prudent financial stewardship and agile responsiveness to urgent global needs.

Strategic Direction & Future Commitments

Building on its legacy of rapid crisis response, Al-Imdaad Foundation will intensify efforts to address emergencies globally while strategically extending operations to underserved regions where humanitarian needs are acute. Bolstered by recent revenue growth, the charity will focus on sustaining this trajectory through enhanced community partnerships and rigorous impact monitoring via trusted local collaborators.



Key Objectives for 2023/24

- Operational Expansion: Scaling disaster relief interventions while broadening donor engagement through targeted outreach campaigns and digital mobilisation.
- Capacity Building: Launching a comprehensive volunteer training initiative to equip field personnel with specialised skills in humanitarian aid delivery.
- Organisational Development: Finalising a redesigned digital platform to improve donor transparency and real-time impact reporting.
- Funding Diversification: Pursuing institutional grants and strengthening UK brand visibility to unlock sustainable revenue streams.
- Standardisation: Implementing unified operational protocols across all regions to ensure consistency, compliance, and risk mitigation.

Sustained Impact Initiatives

The Foundation reaffirms its dedication to transformational development through ongoing programs in:

- Education: Equipping vulnerable communities with literacy and vocational resources;
- Sustainable Development: Expanding climate-resilient water/sanitation infrastructure;
- Healthcare: Strengthening primary care access in remote areas;
- Orphan Welfare: Delivering holistic support for displaced children.

By aligning short-term responsiveness with long-term systemic solutions, Al-Imdaad Foundation remains steadfast in its mission to uplift communities while embodying the trust placed in us by supporters worldwide.

Grant Making Policy

We are committed to partnering with local and national organisations through a grant-making approach. Grants to partner organisations are made within our agreed strategies. Grants for development programmes tend to be given on a recurrent basis.

The grant application form is available from our Head Office.

Reserves Policy

In line with UK charity governance standards and the Charity Commission's guidance (CC19), the charity maintains a reserves policy which balances donor intent, operational resilience, and strategic flexibility. Restricted funds received for designated projects are typically deployed within 12 months of receipt, in accordance with donor stipulations and the Charities (Accounts and Reports) Regulations 2019. However, a proportion of restricted income may be retained beyond this period to support pre-approved multi-year initiatives or to ensure preparedness for sudden humanitarian crises, subject to rigorous trustee oversight and explicit donor agreements where applicable.

The charity is committed to holding a minimum of three months' unrestricted reserves, calculated against projected operational expenditure, to mitigate risks associated with funding volatility and to safeguard service continuity. While progress toward this target remains ongoing, the trustees prioritise transparent stewardship of resources, ensuring reserves are neither excessively accumulated nor inadequately maintained. Unrestricted funds, including Gift Aid and general donations, are strategically allocated to uphold the charity's 100% donation policy while covering essential administrative costs required to deliver programmes effectively.

This policy is reviewed annually by the trustees, with reserve levels and their justification clearly disclosed in the financial statements. Adjustments are made in response to evolving operational demands, risk assessments, and compliance with the Charities Act 2011. By adhering to these principles, the charity fulfils its duty to maximise public benefit while maintaining the financial integrity expected of a UK-registered charitable organisation.

Staff Recruitment and Professional Development

As Al-Imdaad Foundation expands its global footprint, strategic workforce planning remains central to maintaining operational agility and programmatic impact. The charity adheres to UK employment law and Charity Commission guidance (CC24) in its recruitment practices, ensuring fair, transparent, and inclusive hiring processes which prioritise both technical expertise and alignment with humanitarian values.

To support our growing operations, we have strengthened recruitment frameworks to attract skilled professionals in disaster response, project management, and community development. Emphasis is placed on cross-cultural competence and language proficiencies, enabling teams to navigate diverse contexts effectively. Simultaneously, the charity invests in staff retention through competitive remuneration packages, flexible working arrangements, and well-being initiatives which reflect our duty of care obligations.

Professional development is embedded in our organisational ethos. All employees undergo mandatory safeguarding training, GDPR compliance workshops, and sector-specific certifications, while tailored leadership programmes prepare high-potential staff for managerial roles. Field personnel in high-risk regions receive advanced security training and psychosocial support, ensuring both operational effectiveness and duty of care compliance.

The trustees monitor workforce effectiveness through annual skills audits and performance reviews, identifying gaps to inform targeted upskilling. Recent initiatives include partnerships with accredited institutions to deliver certified courses in humanitarian logistics and sustainable development, directly enhancing service delivery capabilities.

This dual focus on recruitment excellence and continuous learning ensures our teams remain equipped to meet evolving global challenges while upholding the Foundation's commitment to accountability, innovation, and ethical practice. As we scale operations, maintaining this strategic investment in human capital will remain pivotal to achieving our mission.

Remuneration Policy for Key Management Personnel

The charity's remuneration framework is carefully structured to align with long-term strategic goals, uphold fiduciary responsibilities, and comply with Charity Commission guidance (CC11) and the Charities Act 2011. An independent Remuneration Committee—composed of non-executive trustees with no personal stake in salary outcomes—oversees compensation decisions. This committee evaluates pay structures, benchmarks against sector standards, and provides recommendations to the Board of Trustees for final approval, ensuring objectivity and accountability.

Guiding Principles

Compensation for senior management is determined through a rigorous, evidence-based process grounded in four core principles:

- **Transparency:** Salary structures and decision-making criteria are disclosed in annual financial statements, in line with SORP 2019 reporting standards.
- **Market Appropriateness:** Pay levels are benchmarked against comparable roles in UK charities of similar size, operational complexity, and geographic scope, using data from sector surveys and independent consultancies.
- **Expertise Recognition:** Packages reflect the specialised skills, leadership experience, and technical knowledge required to deliver high-impact humanitarian programs across diverse and often high-risk environments.
- **Talent Retention:** Competitive remuneration balances the need to attract skilled professionals with the duty to avoid excessive pay, safeguarding public trust while ensuring continuity in critical roles.

Implementation & Accountability

The Remuneration Committee conducts annual reviews of compensation frameworks, considering individual performance, organizational financial health, and broader economic conditions. Executive staff are excluded from deliberations concerning their own pay, preserving impartiality. For non-senior roles, salaries adhere to regional living costs and charity-sector averages, with adjustments informed by staff feedback and retention analytics.

This principled approach ensures that remuneration practices advance the charity's mission, incentivise excellence, and reinforce donor confidence—priorities central to our identity as a donor-funded organisation committed to ethical stewardship under a 100% donation policy.

Diversity and Inclusion

Our policy is to respect the diversity of all employees and volunteers, treating them fairly and equally, regardless of physical or mental disability, gender, sexual orientation, race, caste, nationality, ethnic origin, religious belief or age.

Every reasonable measure is taken to adapt our premises and working conditions to enable disabled people to work or volunteer at Al Imdaad Foundation.

Safeguarding

We are committed to providing a safe and trusted environment for all who come into contact with Al Imdaad Foundation. We take a zero-tolerance approach to breaches of our Code of Conduct and put the well-being and rights of people at the heart of our responses.

The board approves the safeguarding policy and receives regular reports on safeguarding. A sub-committee of our board monitors the effective implementation of the policy and reviews the case file of reported incidents.

Fundraising Approach & General Data Protection Regulation (GDPR)

Al-Imdaad Foundation's fundraising activities operate in full compliance with UK statutory requirements, including the Data Protection Act 2018 (incorporating GDPR principles), the Charities Act 2011 (as amended by the Charities Act 2022), and the Privacy and Electronic Communications Regulations (PECR). As a registered member of the Fundraising Regulator, we adhere to the updated Code of Fundraising Practice (2023), ensuring all campaigns meet the highest standards of legality, transparency, and ethical conduct. Our membership in the Chartered Institute of Fundraising further reinforces our commitment to sector best practices.

Policy Framework & Training

Policies are reviewed biannually to align with evolving legislation, including the Charities (Protection and Social Investment) Act 2016 and the Fundraising Regulator's guidance on third-party partnerships. Staff and volunteers complete mandatory training on GDPR compliance, safeguarding protocols, and the Consumer Protection from Unfair Trading Regulations 2008, with refresher courses following material regulatory changes. Third-party fundraisers are contractually bound to uphold these standards, subject to audits under the Charities Act 2011's due diligence requirements.

Diverse Fundraising Channels

Our multi-channel strategy—encompassing individual giving, major donor engagement, corporate partnerships, and institutional grants—is executed in accordance with the Charity Governance Code 2023 and the Fundraising Regulator's guidance on public collections. Specific methods include:

- Digital Campaigns: Compliant with PECR and PCI-DSS standards for secure online transactions;
- Telephone Fundraising: Conducted only with prior consent, respecting Ofcom guidelines and Telephone Preference Service (TPS) registrations;
- Community Events: Permitted under local authority licences and the Lotteries and Gambling Act 2005 where applicable.

Ethical Stewardship

We uphold the Fundraising Promise, prioritising donor privacy through encrypted data systems and transparent impact reporting. Revenue streams are diversified in line with the Charity Commission's CC20 guidance on risk management, ensuring resilience against economic volatility while maintaining public trust.

This rigorous, law-led approach enables us to advance our mission responsibly, aligning donor generosity with the urgent needs of communities worldwide.

Protection of Vulnerable People

Al-Imdaad Foundation abides by the Fundraising Regular's Code of Fundraising Practice and ensures our staff and volunteers are fully briefed about the code of conduct with regard to the protection of vulnerable people. Before any external fundraising activity, we brief staff and volunteers on best **practices and** inform them of the need to identify, respect, support and protect vulnerable people.

Supporter Feedback

We are committed to maintaining strong and positive relationships with our supporters. All feedback, including concerns or complaints, is welcomed and treated seriously. It is regularly reviewed and shared with senior management to help inform our ongoing improvement.

Supporters can contact us through various channels, and we follow a clear internal process for addressing any concerns raised. We also ensure compliance with the Fundraising Preference Service by actioning any requests from individuals who no longer wish to receive communications from us.

Trustees' Responsibilities

The Trustees are responsible for ensuring that the charity maintains accurate financial records and prepares financial statements that present a true and fair view of the charity's financial position and activities. These statements are prepared in accordance with UK accounting standards and relevant legal requirements.

In addition, the Trustees oversee the charity's systems for safeguarding assets, preventing fraud, and maintaining compliance with charity law and regulations. They are also responsible for ensuring the integrity of the financial information published, including that on the charity's website.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit when reviewing the charity's aims and objectives and in planning its future activities, which is an annual process.

Statement of Disclosure to Auditors

So far as the Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware. Additionally, the Trustees have taken all the steps they should have taken to make themselves aware of any relevant audit information and establish that the auditor is aware of that information.

This report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

Approval

The Trustees' annual report was approved by the Management Committee on 5 August 2025 and signed on its behalf by:

Signed by:

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Mahmood Miah

Trustee

**Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF AL-IMDAAD FOUNDATION UK LIMITED**

Opinion

We have audited the financial statements of Al-Imdaad Foundation UK for the year ended 31 March 2024 which comprise the Statement of Financial Activities (including the Income and Expenditure Account), the Statement of Financial Position, the Statement of Cash Flows and the related notes numbered 1 to 24, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including 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) "second edition" effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF AL-IMDAAD FOUNDATION UK LIMITED**

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees Report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the Statement of Trustees' Responsibilities statement set out on page 13, the trustees (who are also the directors of Al-Imdaad Foundation UK Limited for purposes of Company Law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF AL-IMDAAD FOUNDATION UK LIMITED**

Auditor's responsibilities for the audit of the financial statements

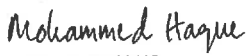
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the company and management.

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant are the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), the UK Companies Act 2006, the Charities Acts and tax legislation (governed by HM Revenue and Customs).
- We understood how the charitable company is complying with those frameworks by making enquiries of senior management. We also reviewed significant correspondence between the charitable company and regulatory bodies, reviewed any minutes of the Board, and gained an understanding of the charitable company's approach to governance, demonstrated by the Board's review of the charitable company's risk management framework and internal control processes.
- We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur by considering the controls that the charitable company has established to address risks identified by the charitable company, or that otherwise seek to prevent, deter or detect fraud.
- Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved inquiries of senior management, review of significant correspondence with regulatory bodies and submissions made to the Charities Commission, minutes of meetings of the Board, and focused testing.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Signed by:

38CA7505BA8A41C...

Mohammed Haque
(Senior Statutory Auditor)
for and on behalf of
MAH, Chartered Accountants
Statutory Auditors

5 August 2025
2nd Floor
154 Bishopsgate
London
EC2M 4LN

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Statement of Financial Activities (including the Income and Expenditure Account)
for the year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:					
Donation and legacies					
Voluntary income: Donation and appeals	2	237,730	3,335,096	3,572,826	3,486,005
Gift Aid Income	2	237,428	-	237,428	240,310
Activities for generating funds					
Fundraising activities	2	1,155	-	1,155	1,993
Investments					
Rental income	2	8,415	-	8,415	10,011
Sponsorship Income	2	-	-	-	18,200
Implementation Charges	2	-	-	-	261
Income from charitable activities	2	-	193,373	193,373	191,375
Total income and endowments		484,728	3,528,469	4,013,197	3,948,155
Expenditure on:					
Expenditure on raising funds					
Cost of generating voluntary income	5	(39,010)	-	(39,010)	(76,165)
Expenditure on charitable activities					
Grants payable	3,4	-	(48,720)	(48,720)	(20,076)
Emergency aid and programmes		-	(2,895,057)	(2,895,057)	(3,244,925)
Total expenditure		(39,010)	(2,943,777)	(2,982,787)	(3,341,166)
Gain on revaluation of investment property	11	-	-	-	-
Net income/(expenditure)		445,718	584,692	1,030,410	606,989
Transfer between funds	16	(472,234)	472,234	-	-
Net movement in funds for the year		(26,516)	1,056,926	1,030,410	606,989
Funds balance at 31 March 2023		530,132	717,996	1,248,128	641,139
Funds balance at 31 March 2024		503,616	1,774,922	2,278,538	1,248,128


The Statement of Financial Activities has been prepared on the basis that all operations are continuing.

The notes on pages 21 to 31 form part of these financial statements.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Statement of Financial Position
As at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	10	94,628	103,712
Investments	11	<u>126,500</u>	<u>126,500</u>
		221,128	230,212
Current assets			
Debtors	12	334,763	376,167
Cash at bank		<u>1,749,484</u>	<u>674,749</u>
		2,084,247	1,050,916
Creditors: amounts falling due within one year	13	<u>(26,837)</u>	<u>(33,000)</u>
Net current assets		<u>2,057,410</u>	<u>1,017,916</u>
Total assets less current liabilities		2,278,538	1,248,128
Creditors: amounts falling due after more than one year	14	-	-
Net assets		<u>2,278,538</u>	<u>1,248,128</u>
Funds			
Unrestricted funds	16	503,616	530,132
Restricted funds	16	1,774,922	717,996
Total Charity Funds		<u>2,278,538</u>	<u>1,248,128</u>

Approved by the board and signed on its behalf on 5 August 2025 by:

Signed by:

 03189B56C6D147C...
 Mahmood Miah
 Trustee

Company number: 07511498

The notes on pages 21 to 31 form part of these financial statements.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Statement of Cash Flows
for the year ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities	17	<u>1,077,125</u>	<u>466,748</u>
Cash flows from investing activities			
Purchase of tangible fixed assets	10	<u>(2,390)</u>	<u>(296)</u>
Cash provided by (used in) investing activities		<u>(2,390)</u>	<u>(296)</u>
Cash flow from financing activities		<u>-</u>	<u>-</u>
Cash used in financing activities		<u>-</u>	<u>-</u>
Increase in cash and cash equivalents		<u>1,074,735</u>	<u>466,452</u>
Reconciliation of net cash flow to movement in net cash			
Increase in cash and cash equivalents in the period		1,074,735	466,452
Change in net cash		<u>1,074,735</u>	<u>466,452</u>
Cash and cash equivalents at the beginning of the year		<u>674,749</u>	<u>208,297</u>
Total cash and cash equivalents at the end of the year		<u>1,749,484</u>	<u>674,749</u>

The notes on pages 21 to 31 form part of these financial statements.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies

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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) "second edition" effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public entity under FRS 102. Assets and liability are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The preparation of the the financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates and it also requires judgement in applying the charitable company's accounting policies. The items where these judgements and estimates have been made include:

- Depreciation and the estimated Useful Economic Lives of tangible fixed assets
- Impairment losses and the estimated fair value or carrying amount of property

Refer to the accounting policies below for Tangible Fixed Assets and Investments and Notes 10 & 11 for further details.

Going concern

The directors/trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern. The financial statements have therefore been prepared on the basis that the charity is a going concern.

We have adequate resources and are well place to manage risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. We have a reasonable expectation that we have adequate resources to continue in operational existence for the foreseeable future. We believe that there are no material uncertainties that call into doubt the charity's ability to continue.

Fund

Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectivities of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of any designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Projects Payable

Grants for which there is a legal obligation, or a valid expectation of receipt by the beneficiary at the year end, and for which conditions attaching to their payment have been fulfilled, are accounted for within the Statement of Financial Activities. Grants approved subject to conditions that have not been met at the year end are noted as a commitment (see note 4).

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies (continued)

Incoming Resources

Items of income are recognized and included in the accounts when all of the following criteria are met:

- the charity or its subsidiary have entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity or its subsidiary;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Grants are apportioned to the Statement of Financial Activities when the Charity is entitled to the income, which may be determined by the Charity having met certain terms or conditions.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting the income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Grants payable are payments made to third parties and Al-Imdaad South Africa in the furtherance of the charitable objectives of the company. The grants are accounted for once the offer has been accepted and all obligations under the offer complied with.

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll, pension and governance costs which support the Charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The support costs are apportioned on an appropriate basis e.g. as a percentage of direct costs.

Tangible Fixed Assets

Tangible fixed assets are recorded at cost. The Trustees have agreed to set the de-minima limit to £5,000.

Depreciation

Tangible fixed assets other than long leasehold buildings classed as investment properties are stated at cost less depreciation and accumulated impairment losses. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Long Leasehold Buildings	- 2% straight line
IT Equipment	- 20% straight line
Fixtures and Fittings	- 20% straight line

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies (continued)

Investments

Land and buildings classed as investment properties are initially recognised at historical cost and then measured at market value as at the date of their last valuation. Investment properties shall not be subject to periodic charges for depreciation except for properties held on short leases, which shall be depreciated over the period when the unexpired term is 20 years or less.

Foreign Currency

Transactions in foreign currency are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate prevailing at the year-end. All exchange differences are recognised through the statement of financial activities.

Financial assets

Basic financial assets, including trade and other debtors and cash or bank balances, excluding any financing transactions, are initially recognised at transaction price and are subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Investments in equity instruments (other than the company's own equity or any subsidiaries, associates and joint ventures) are initially recognised at their transaction price and are subsequently measured at fair value at each period end. Changes in fair value are recognised in the profit or loss. Fair value is measured with reference to the net asset value per share at the period end.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial liabilities

Basic financial liabilities, including trade and other creditors and bank loans, excluding any financing transactions, are initially recognised at transaction price and are subsequently measured at amortised cost determined using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2024

2 Income and endowments

	Unrestricted Fund £	Restricted Fund £	2024 Total £	2023 Total £
Donations	237,730	3,335,096	3,572,826	3,486,005
Rental Income	8,415	-	8,415	10,011
Sponsorship Income	-	-	-	18,200
Implementation Charges	-	-	-	261
Activities for Generating Funds	1,155	-	1,155	1,993
Transfers in from other Charities	-	193,373	193,373	191,375
Gift Aid Income	237,428	-	237,428	240,310
	484,728	3,528,469	4,013,197	3,948,155

Transfers in from other Charities' relates to grants from our partnership charities around the world for which we carry out specific charitable projects on their behalf. All partner charities are subject to regular monitoring and reporting.

3 Expenditure on charitable activities

	Grant 2024 £	Emergency Aid 2024 £	Total 2024 £	Total 2023 £
Direct Costs				
General Relief (inc Emergency Relief)	350	536,277	536,627	627,591
Water Aid	4,000	81,983	85,983	98,898
Eye Cataract	-	-	-	6,521
Blankets	-	-	-	17,457
Food Packages/Iftar	4,309	482,336	486,645	693,176
Welfare of Widows and Orphans	950	30,959	31,909	114,151
Eid Gift Packs	-	13,700	13,700	43,135
Meat	1,000	44,703	45,703	39,022
Food for Thought	-	6,964	6,964	3,227
Wheelchair	-	3,970	3,970	5,268
Mosque Re-Construction	10,995	79,828	90,823	168,447
Shelter	-	683,144	683,144	558,579
Education Programme	1,917	286,364	288,281	319,940
Medical Aid	4,350	19,639	23,989	43,117
Empowerment Project	4,000	28,493	32,493	2,710
Quraan & Sunnah Project	-	8	8	6
Winter Warmth Pack	14,360	90,308	104,668	80,079
Olive Tree Project	-	636	636	705
Other Direct Costs	1,760	413,857	415,617	388,851
Total direct costs	47,991	2,803,169	2,851,160	3,210,880

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2024

3 Expenditure on charitable activities (continued)

	Grant	Emergency Aid	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Support costs				
Bank charges	-	10	10	55
Computer expenses	53	3,124	3,177	926
Head office admin costs	91	5,288	5,379	7,926
Hospitality	47	2,765	2,812	6,426
Internet & phone	32	1,898	1,930	781
Motor and travel costs	-	-	-	109
Postage	-	2,551	2,551	914
Printing & stationery	-	-	-	108
Insurance	34	2,013	2,047	1,935
Repairs & maintenance	35	2,058	2,093	2,246
Subscription fees	-	-	-	206
Pension and staff development cost	13	752	765	447
Wages and salaries	-	46,662	46,662	11,275
Trustee expenses	40	2,325	2,365	358
Legal and professional	32	1,853	1,885	822
Utilities	133	7,788	7,921	4,107
Depreciation	193	11,281	11,474	11,944
Sundry expenses	6	340	346	536
Governance costs:				
Accountancy and audit fees	20	1,180	1,200	3,000
Total support costs	729	91,888	92,617	54,121
Total Resources Expended on Charitable Activities	48,720	2,895,057	2,943,777	3,265,001

4 Projects payable	2024	2023
Activities per location	£	£
India	10,450	5,050
Pakistan	14,436	2,450
Sri Lanka	1,730	1,000
Bangladesh	6,917	1,220
UK	2,613	10,023
Turkey	10,995	-
Other	850	-
	47,991	19,743
Support cost	729	333
	48,720	20,076

The Charity makes grants to a number of different partner charities and individuals around the world after due consideration and careful assessment of a particular partner's charity and/or individual. The partner charities are used as an extension of Al-Imdaad Foundation to help further the objectives of the charity and carry out specific charitable programmes under our direction. All partner charities are subject to due diligence procedures and regular monitoring and reporting. Due to the inherent risks associated with working in some parts of the world, the names of the partner charities have not been disclosed.

Commitments

At the year end, the Trustees may have authorised certain grants which are subject to the recipient fulfilling certain conditions. The total amount authorised but not accrued as expenditure at 31 March 2024 was £nil (2023: £nil).

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2024

5 Expenditure on raising funds

	Unrestricted Fund £	Restricted Fund £	2024 Total £	2023 Total £
Expenditure on raising funds				
Advertising and leaflets	7,688	-	7,688	39,762
Wages and salaries	-	-	-	36,403
Other expenses	31,322	-	31,322	-
	39,010	-	39,010	76,165

6 Analysis of staff costs

	2024 £	2023 £
Wages and salaries	170,275	168,493
Social Security Costs	10,159	11,075
Defined contribution pension costs	2,958	7,119
	183,392	186,687

The average number of employees employed during the year was 7 (2023: 7). The total number of administrative staff at the year end was 7 (2023: 7) of which 4 (2023: 5) were full time employees and 3 (2023: 2) were part time employees. No employees received remunerations of more than £60,000 in the year. It should be noted that the charity uses volunteers who work to support the charity by providing a few hours a week when needed. The total employee benefits of the key management personnel of the charity were £42,768 (2023: £38,950).

7 Net income for the year

	2024 £	2023 £
This is stated after charging:		
Depreciation	11,474	11,944
Auditors remuneration:		
Audit Fees	600	2,000
Accountancy Services	600	1,000

8 Trustee remuneration

The Trustees neither received nor waived any emoluments during the year, in their roles as trustees.

Out of pocket expenses were reimbursed to a number of Trustees as follows:

	2024 £	2023 £
Travel	2,365	358
	2,365	358

The Charity's regulations do not permit the payment of remuneration to trustees.

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2024

9 Taxation
The company is a registered charity and no provision is considered necessary for taxation.

10 Tangible fixed assets

	Long Leasehold Land & Buildings	IT Equipment	Fixture & fittings £	Total £
Cost				
At 1 April 2023	330,731	78,383	15,774	424,888
Additions	-	2,390	-	2,390
At 31 March 2024	330,731	80,773	15,774	427,278
Depreciation and impairments				
At 1 April 2023	237,979	70,508	12,689	321,176
Charge for the year	6,615	3,350	1,509	11,474
At 31 March 2024	244,594	73,858	14,198	332,650
Carrying amount				
At 1 April 2023	92,752	7,875	3,085	103,712
At 31 March 2024	86,137	6,915	1,576	94,628

11 Fixed Asset Investments

	Investment properties 2024 £
Cost or valuation	
At 1 April 2023	126,500
Revaluations	126,500
At 31 March 2024	126,500
Carrying amount	
At 31 March 2023	126,500
At 31 March 2024	126,500
Included within fixed asset investments are investment properties held at fair value:	2024 £
Historical cost	126,500
Revaluations	-
Market value as at last valuation	126,500

The investment property relates to rental units at the Charity's head office and has been reclassified out of land and buildings from tangible fixed assets as at 1 April 2015 under the transition to FRS 102.

The investment property was valued on an open market basis on 18 December 2024 by an external firm of Chartered Surveyors and is deemed to reflect the fair value as the year end.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2024

12 Debtors	2024	2023
	£	£
Prepayments and accrued income	97,272	111,111
Gift Aid Income	197,768	208,134
Other debtors	39,723	56,922
	<u>334,763</u>	<u>376,167</u>

13 Creditors: amounts falling due within one year	2024	2023
	£	£
Accruals and deferred income	26,837	33,000
	<u>26,837</u>	<u>33,000</u>

14 Creditors: amounts falling due after one year	2024	2023
	£	£
Other loan- Al Imdaad Foundation South Africa	-	-
	<u>-</u>	<u>-</u>

The other loans are payable to Al-Imdaad Foundation South Africa. The loans are unsecured, interest free and there are no set repayment terms other than the loan is not repayable within one year of the balance sheet date.

15 Analysis of net assets between funds

	Unrestricted General Fund £	Restricted Fund £	Total Funds £
Tangible fixed assets	94,628	-	94,628
Investments	126,500	-	126,500
Current assets	309,325	1,774,922	2,084,247
Current liabilities	(26,837)	-	(26,837)
Long term liabilities	-	-	-
Net Assets at 31 March 2024	<u>503,616</u>	<u>1,774,922</u>	<u>2,278,538</u>

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2024

16 Statement of funds

	At 1st April 2023	Incomings	Expenditure	Profit on investments	Transfer	At 31st March 2024
	£	£	£	£	£	£
<u>Unrestricted</u>						
<u>Funds</u>						
General Reserve	530,132	484,728	(39,010)	-	(472,234)	503,616
	530,132	484,728	(39,010)	-	(472,234)	503,616
<u>Restricted</u>						
Afghanistan	23,379	109,298	(151,676)	-	18,999	-
Bangladesh	-	83,358	(51,122)	-	-	32,236
Congo	-	54,794	(52,000)	-	-	2,794
Ethiopia	140	-	-	-	-	140
Head Office	-	272,700	(13,879)	-	-	258,821
India	-	34,683	(50,771)	-	16,088	-
Indonesia	-	32,556	(59,520)	-	26,964	-
Kashmir	-	28,929	(28,141)	-	-	788
Kenya	261,366	303,292	(575,806)	-	11,148	-
Lebanon	-	20,715	(7,840)	-	-	12,875
Libya	-	140,213	-	-	-	140,213
Malawi	19,965	15,644	(33,660)	-	-	1,949
Morocco	-	101,446	(12,356)	-	-	89,090
Mozambique	2,810	-	-	-	-	2,810
Myanmar	6,987	21,039	(64,057)	-	36,031	-
Nepal	-	9,388	(17,650)	-	8,262	-
Pakistan	50,340	206,967	(267,401)	-	10,094	-
Palestine/Gaza	-	906,289	(123,891)	-	-	827,450
Somalia/Africa	14,458	50,209	(101,395)	-	36,728	-
South Africa	107,615	100,485	(95,608)	-	-	112,492
Sri Lanka	1,596	30,434	(38,730)	-	6,700	-
Sudan	-	4,966	-	-	-	4,966
Syria/Jordan	-	546,090	(523,462)	-	-	22,628
Tanzania	-	-	(1,800)	-	1,800	-
Turkey	229,340	204,811	(368,381)	-	-	65,770
UK	-	5,729	(12,295)	-	6,566	-
Uganda	-	4,371	-	-	-	4,371
Yemen	-	145,792	(44,534)	-	-	101,258
Donations to	-	-	(281,380)	-	281,380	-
Support costs	-	-	(11,474)	-	11,474	-
Accrued income	-	94,271	-	-	-	94,271
Total Restricted Funds	717,996	3,528,469	(2,988,829)	-	472,234	1,774,922
Total Funds	1,248,128	4,013,197	(3,027,839)	-	-	2,278,538

All restricted funds are for specific humanitarian projects in particular areas of the world as chosen by the management committee.

Appropriate levels of support costs have been allocated to restricted. In order to maintain the 100% donation policy in respect of restricted donations a transfer has been made from unrestricted funds to cover these support costs.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2024

17 Reconciliation of net movement in fund to net cash flow from operating activities	2024	2023
	£	£
Net income/expenditure for the reporting period as per the statement of financial activities	1,030,410	606,989
Add back depreciation charge	11,474	11,944
Decrease / (increase) in debtors	41,404	(182,185)
Increase / (decrease) in creditors	(6,163)	30,000
Net cash inflow from operating activities	1,077,125	466,748

18 Related party transactions

Although, Al-Imdaad Foundation UK Limited is an independent UK charity, we are influenced by our international affiliates. Below are a summary of transactions undertaken during the year with our affiliates.

	Al-Imdaad South Africa		Al-Imdaad Australia	
	2024	2023	2024	2023
	£	£	£	£
Income —				
projects	104,526	124,750	-	-
Loan creditor	-	-	-	-

In addition to the above the charity has made emergency aid payments for various projects to the following related parties:

	2024	2023
	£	£
Al-Imdaad Foundation - Indonesia	39,500	50,511
Al-Imdaad Foundation - Jordan	406,908	483,418
Al-Imdaad Foundation - South Africa	601,818	1,041,183
Al-Imdaad Foundation - Kenya	485,328	44,177

For certain projects Al-Imdaad Foundation UK also works closely in partnership with Al-Imdaad Foundation South Africa and leverages their expertise and contacts to transfer funds from the UK to areas of the world which are difficult to reach such as Syria and Jordan.

Al-Imdaad Foundation UK also works with various local partners who are not affiliates to help deliver global projects, including in countries such as Turkey.

19 Ultimate controlling party

There is no ultimate controlling party.

20 Capital

The company is a company limited by guarantee not having a share capital. Every member of the company undertakes to contribute a sum not exceeding £1 if the company has insufficient assets to discharge its liabilities in the event of winding up.

Accordingly, the company has no share capital and no reconciliation of movements in shareholders' funds has been presented.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2024

21 Presentation currency

The financial statements are presented in Sterling.

22 Legal form of entity and country of incorporation

Al-Imdaad Foundation UK is a charitable company limited by guarantee incorporated in England with registration number 07511498.

23 Principal place of business

The address of the company's principal place of business and registered office is: 185 Audley Range, Blackburn, BB1 1TH.

24 Financial instruments

The charity has the following financial instruments:

		2024	2023
		£	£
Financial assets that are debt instruments	Note 12	<u>39,723</u>	<u>56,922</u>
Financial liabilities measured at amortised cost			
- Long term creditors	Note 14	<u>-</u>	<u>-</u>

