

ANNUAL REPORT

2024 2025



Salam Charity



 @salamcharityuk
 Salam Charity
 @salamcharityuk

483 Green Lanes
London
N13 4BS

020 8090 4090

Charity No. 1142191

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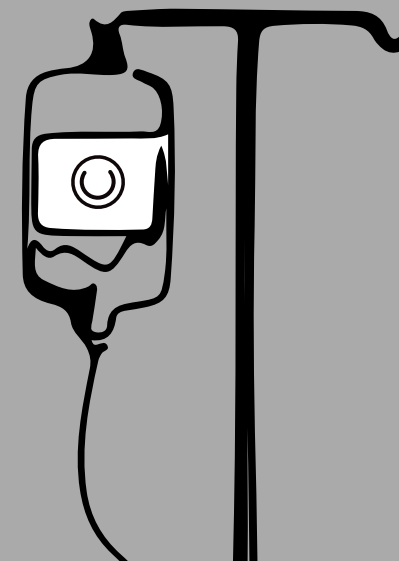
THE LAST 12 MONTHS

AT A GLANCE...

PUPILS SCHOOLED
3,376

FREE
MEDICAL TREATMENT:

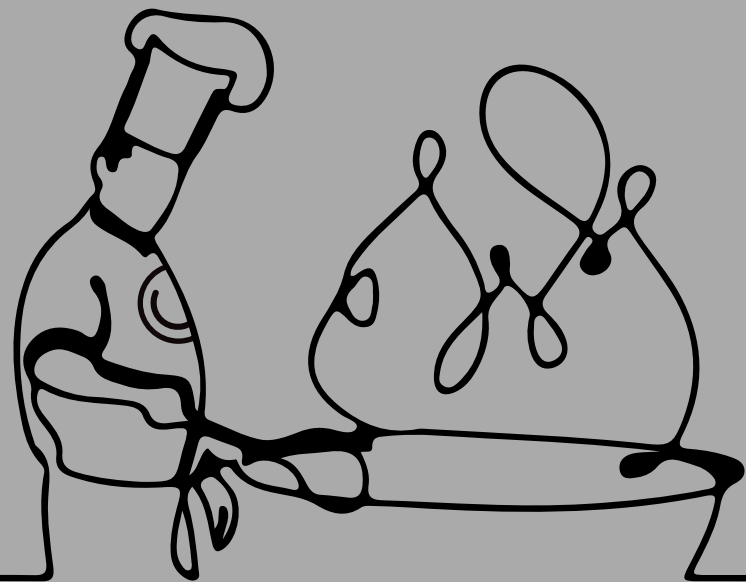
**16,447
PEOPLE**



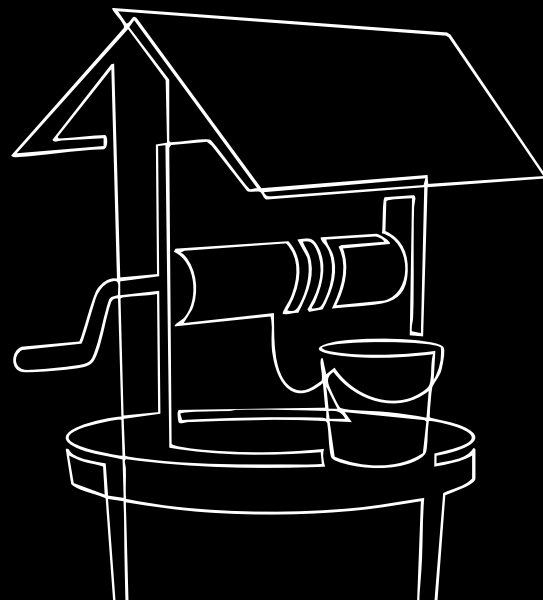
COMMUNITY IFTARS:
53,700



HOT MEALS:
1.4 MILLION



WATER WELLS for:
39,000



WATER FOR GAZA:
67,000+ LITRES



WE ARE SALAM

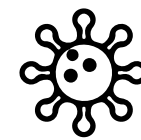
WE'RE ON A MISSION TO FIGHT POVERTY...

A MISSION TO SAVE LIVES



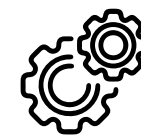
WE WILL FIGHT POVERTY

BY DELIVERING LIFESAVING AID AND FUNDING
SUSTAINABLE INITIATIVES



WE WILL FIGHT DISEASE

WITH HEALTHCARE, VACCINATION
PROGRAMMES, SANITATION, AND CLEAN WATER



WE WILL CHANGE THE SYSTEM

BY IDENTIFYING OPPORTUNITIES TO
EMPOWER WOMEN AND CHILDREN



WE WILL ALWAYS OPERATE

WITH EQUALITY, OPENNESS,
AND TRANSPARENCY

FOREWORD FROM THE CHAIR

Thanks to our supporters, we can all be extremely proud of what we've achieved this year.

While Salam Charity has grown, our core team has remained small. Every deployment is a chance for us to change people's lives, one at a time. Our travelling teams spend time with all our beneficiaries – from communities attending a new mosque to children attending one of our Dream Schools.

As a donor, you can follow these stories and see the real change that you're bringing about.

In 2024-25, Gazan refugees flocked to Egypt, and Salam Charity was there to help as many as possible, covering medical costs for many people injured in the hostilities. When the aid route was open, we sent trucks filled with hygiene kits and water tanks.

In Pakistan, we have a small fund which is reserved for heart surgery for young children – like Irtaza, aged 6. He urgently needed heart surgery which his parents (like more than 2 billion people globally) simply couldn't afford. Our Hearts in Focus project covered the costs. After a successful operation at Rehman Medical Institute, Irtaza is now healthy, back in school, and playing football again.

As a supporter, we want to thank you for placing trust in us. We will continue to ensure that every penny is spent on people who need it most.

Sharif H. Banna
Chairman



“

“Our tradition teaches us that giving (sadaqah) should be performed consistently, no matter how small.

Every meal shared, every book given, every vaccine offered can completely change a person's life – and that's far beyond what can be measured in figures.”

”

#SaySalam



WHERE WE WORK



THE 3-STEP AID PROGRAMME

RESPOND

Our global network of partners determines where aid is needed. They keep us informed about relevant, local issues and alert us to emergencies.

REBUILD

We aim to restore dignity by rebuilding lives. We want to empower people to escape from poverty and fulfil their potential.

REVISIT

Our work doesn't stop there. We regularly visit and review the small communities where our team has delivered aid.

ACCOUNTABILITY

We deliver aid according to the CHS Alliance guidelines, making sure that our aid is relevant and reaching the people who need it, whilst being held accountable for all our actions. We:



1

Ensure our response is appropriate and relevant

2

Are quick and efficient with our delivery

3

Support and strengthen local capacity by employing the services of local

5

Are accountable for everything we do and follow the feedback of beneficiaries

4

Perform needs assessments based on strong communication and feedback from beneficiaries

6

Coordinate our aid efforts with larger organisations to ensure our aid is needed

7

Continuously learn and develop

9

Support staff and partners to do their jobs effectively

8

Manage and utilise resources effectively for maximum impact.

OUR PROJECTS



RELIEF

WE DELIVER REGULAR AND EMERGENCY AID, EITHER ON DEPLOYMENT OR VIA OUR PARTNERS ON THE GROUND, IN LEBANON, PAKISTAN, BANGLADESH AND JORDAN.

Our international partners help us to ensure that aid is relevant and timely. This includes bedding and fuel for the winter months, trucks carrying drinking water, and emergency food supplies.

IN 2024-25, WE DELIVERED...

LEBANON



335
WINTER BLANKETS



42
MATTRESSES



62
HYGIENE KITS



3,110
LITRES OF FUEL

JORDAN



100 ELECTRICITY
BILLS PAID



115
HYGIENE KITS



202
WINTER KITS



360
LITRES OF FUEL

PALESTINE



71
WATER TANKS



50
HYGIENE KITS



60 BOXES OF NAPPIES
AND 70 NEW MUM KITS



300 BLANKETS, MATTRESSES
AND PILLOWS



CASE STUDY:

EMERGENCY RELIEF

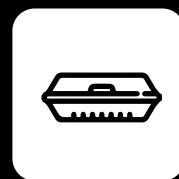
BANGLADESH FLOODS

In August-September 2024, 1.24 million were stranded or homeless after monsoon rains caused devastating floods in eastern Bangladesh. Thousands of homes, businesses, and livelihoods were completely submerged; people were stranded on roofs, forced to wait for aid or rescue. More than a million people had to evacuate and seek shelter in emergency centres. Our surge team was quickly deployed to the worst-affected areas, including remote communities in Moulvibazar, where they transported aid by boat.

WE DELIVERED:



**500
HOT MEALS**



**450 FAMILY
FOOD PARCELS**



**500 EMERGENCY KITS CONTAINING FOOD,
MILK, MEDICINE AND WATER**



CASE STUDY:

BOMBINGS IN LEBANON

In October 2024, we despatched an emergency team to Lebanon to provide aid to the refugees and vulnerable people affected by bombing. Our team arranged activities for kids in the camp while distributing aid and visiting families to find out what they needed. In total, we helped more than 600 people.

WE DELIVERED:



**595
HOT MEALS**



**55 BLANKETS
AND PILLOWS**



**620 LITRES OF SAFE
DRINKING WATER**



**16 BOXES OF BABY
FORMULA AND NAPPIES**



**RECREATIONAL
ACTIVITIES**
and haircuts for children in
the refugee camp



**ADDITIONAL AID
AS NEEDED**
(including beds, washing machine, fridge,
and essential medication).





WATER

1 in 4 people still don't have access to safe drinking water (source: WHO).

1.7 billion people drink water that's contaminated with faeces, which is particularly dangerous for children. We are committed to extending the network of water services and we build wells for remote communities every year. A well – sometimes equipped with a solar-powered pump – can serve at least 500 people and last for up to 20 years.

IN 2024-25, WE DELIVERED... WATER WELLS:



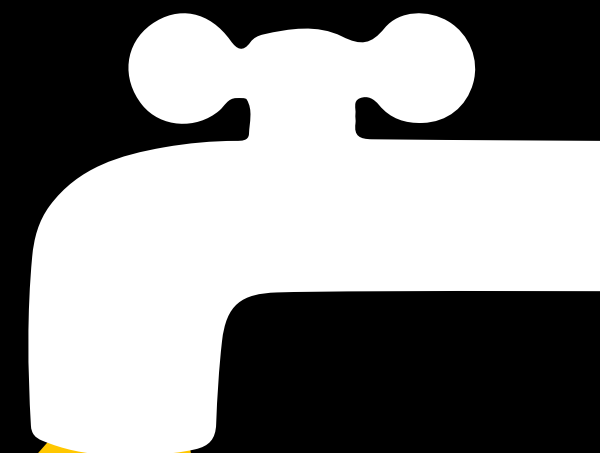
3 BANGLADESH



1 LEBANON



35 UGANDA



...BRINGING SAFE WATER TO 39,000 PEOPLE

FOR 20 YEARS

CASE STUDY: A WELL FOR BUYUGU



"The well saved my time and my children's health. I now run a small food stall and my daughters go to school every day. We finally have our life back."

– Fatuma, mother of four

In the village of Buyugu, women used to walk 3 hours every day for water. Their source was a muddy stream shared with animals. It was teeming with bacteria, which caused sickness and school absences. In 2024, Salam Charity installed a deep water well just 200 metres from the village centre, serving over 300 families.



HEALTHCARE

HEALTHCARE IS INACCESSIBLE FOR 4.6 BILLION PEOPLE WORLDWIDE – HALF OF THOSE CANNOT PAY FOR SERVICES DUE TO FINANCIAL DIFFICULTY (SOURCE: WHO).

Our modern, fully equipped Shifa Clinics are bringing completely free health services to people who live in poverty. We opened the first one in Shebaa, Lebanon, in January 2023. Since then, we've opened three more in Bangladesh, including one inside a refuge centre for women and children.

In 2024-25, our healthcare services reached 16,447 patients. That included our four Shifa Clinics, cataract surgeries from our mobile Eye Camps, antenatal support, vaccinations and breast screening.



IN 2024-25, WE DELIVERED...

ESSENTIAL MEDICAL SERVICES:

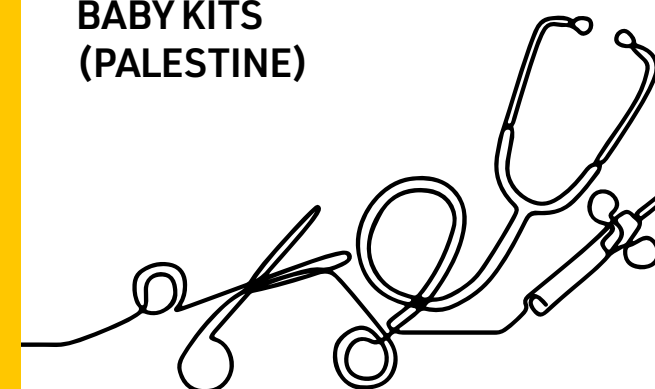


3,555 APPOINTMENTS AT THE SHIFA CLINICS (BANGLADESH)

15,428 APPOINTMENTS AT THE SHIFA CLINICS (BANGLADESH & LEBANON)



70 MOTHER AND BABY KITS (PALESTINE)



249 BREAST SCREENING APPOINTMENTS (LEBANON)



EYE CAMP (BANGLADESH):

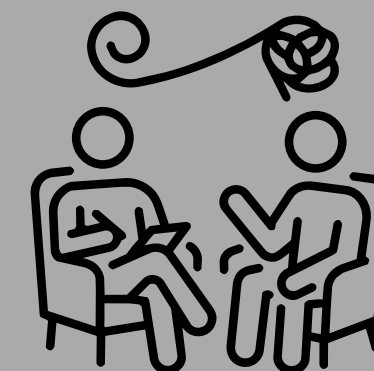
54 CATARACT SURGERIES AND 500 EYE HEALTH CHECKUPS, INCLUDING FREE GLASSES (BANGLADESH)



50 ANTENATAL DELIVERY KITS & 6 WHEELCHAIRS (UGANDA)



PSYCHOSOCIAL COUNSELLING FOR 90 PEOPLE (JORDAN)



CASE STUDY:

AMMAR FROM LEBANON



Ammar, a 4-year-old Syrian refugee, was born with a congenital condition causing chronic pain.

His family couldn't afford surgery, but they brought him to our Shifa Clinic in Lebanon. This is our flagship clinic with specialist staff, a pharmacy dispensing free medicine, and modern equipment for scans, diagnosis and testing. Ammar was given a treatment plan and scheduled for hypospadias surgery. The operation was successful, and he is recovering well – his quality of life transformed.



CASE STUDY: MENTAL HEALTH SUPPORT IN JORDAN



'Minds in Focus' is a psychosocial support group based in a health centre in Jordan. It's a 10-week programme for small groups of men, women or children who have been affected by conflict or trauma. They're counselled by qualified therapists and form relationships that will carry on providing support after the course. The mum of one attendee told us:

"Thank you for your efforts, for this wonderful and valuable initiative, and for the generous care that had a great impact on us and our sons and daughters. It allowed them to discover themselves and their abilities, refine their personalities, and strengthen their self-confidence, which contributed to their progress on every level. Thank you, Salam Charity."



CASE STUDY: BABY AYLUL



On deployment during Ramadan 2025, regular volunteer Dhanish Akhtar met baby Aylul.

At seven months old, she'd already lost 29 family members to the hostilities in Gaza, and a chemical bomb had caused her to lose her sight. The volunteer team launched an online campaign to get funds for her surgery.

After an amazing response, Salam Charity was able to fund the surgery to restore Aylul's sight – now she has a better chance at a healthy childhood.

FOOD

Every day, 1 in 12 people suffers from real hunger (source: Action Against Hunger). We're committed to alleviating hunger and in 2024-5, our food parcels delivered the ingredients for 1.49 million meals.

These parcels are balanced and culturally relevant, packed with essentials like rice, tea, sugar and lentils to feed a family for a month. They're supplemented with fresh vegetables and bread packs wherever possible. We also serve hot meals and iftars during Ramadan, delivering hope and nourishment in the communities where our teams are focused.



IN 2024-25, WE DELIVERED...

- **53,700 IFTARS**
- **6,119 FOOD PACKS = 1.49 MILLION MEALS**
- **26,090 HOT MEALS**
- **494 MEAT SHARES DURING DHUL HIJJA**



CASE STUDY:

IFTARS FOR RAMADAN

Across the whole twelve months, focused on Ramadan, our teams served up hundreds of community iftars (537), feeding up to 53,700 people. These are big, celebratory meals served in community venues so that friends and family can gather together.

DURING RAMADAN WE DELIVERED:



53,700 PEOPLE FED



537 IFTARS

CASE STUDY:

QURBANI 2025

During Dhul Hijjah, we share meat with those in need. This year, many followers chose to donate Qurbani via Salam Charity. Our ethical policy means that we select farmers who meet our strict guidelines. We delivered meat shares to 494 families – 2,225 people – in Syria, Palestine, Lebanon, Uganda, Afghanistan, Pakistan and Bangladesh.

SHELTER

AT THE END OF 2024, 123 MILLION PEOPLE REMAINED FORCIBLY DISPLACED BECAUSE OF NATURAL DISASTERS OR CONFLICT. FORCED TO EVACUATE THEIR HOMES, PEOPLE HAVE TO SURVIVE WITHOUT BASIC FACILITIES, JOBS, OR SHELTER.

Our global network enables us to respond to emergencies like floods in Bangladesh and Afghanistan, and conflict in Gaza and Lebanon. We provide emergency displacement supplies, like hygiene kits, tarpaulins, tents and bedding. Afterwards we work in the affected communities to help them rebuild and reclaim their lives.

WE DELIVERED:












Cash assistance and furniture for 550 families in Egypt
Electric bills paid for 100 families in Jordan
Renovations for 32 Syrian families returning home

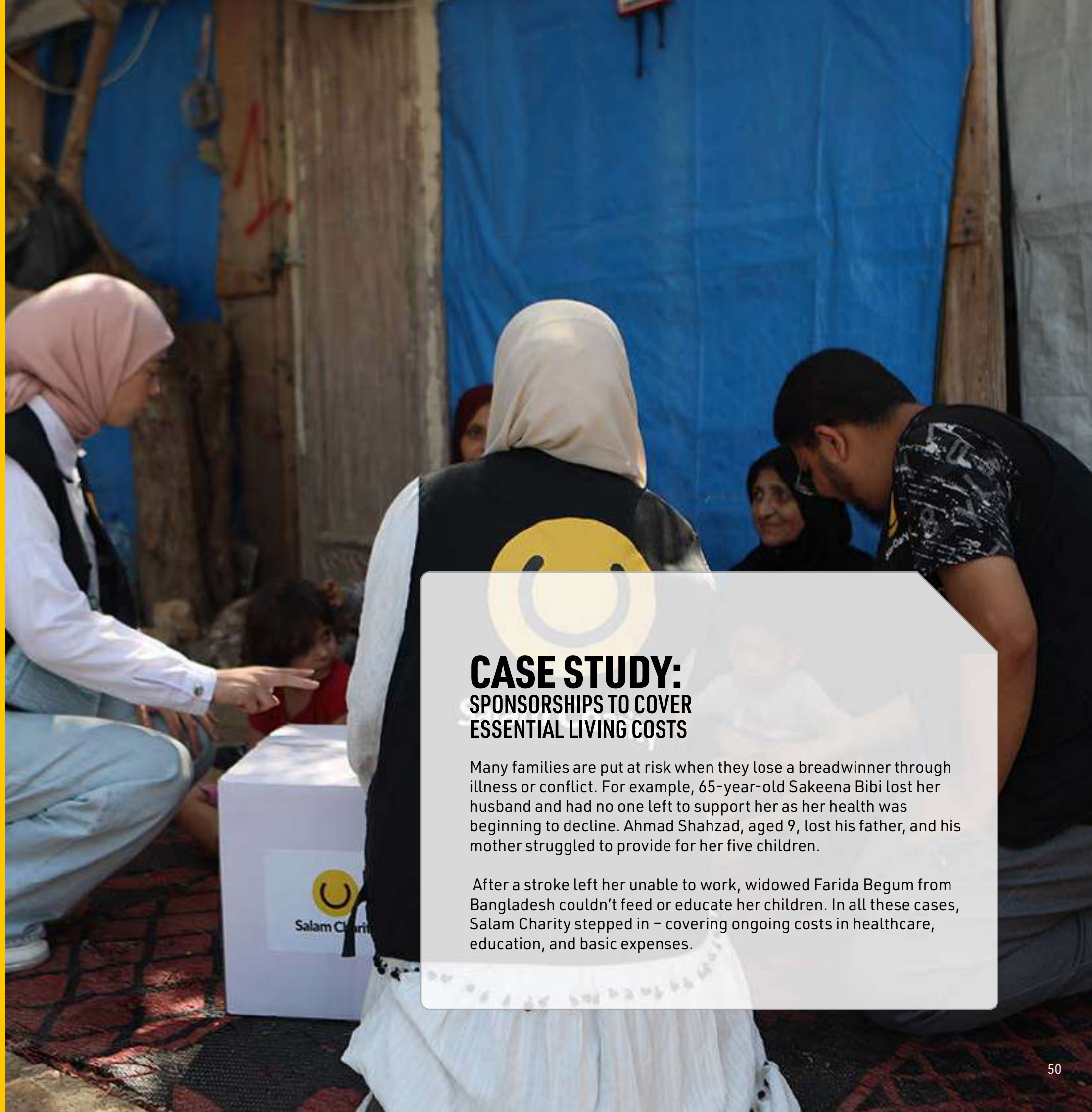


CASE STUDY: RENOVATING HOMES IN SYRIA

Our teams have been helping refugees from Yasmeen Camp to return home to Syria. In April 2025, Team Salam took trucks and tools to dismantle shelters and transport them (and their occupants) home to Syria. We funded transportation costs and, across the border, we organised repairs and renovations, enabling 32 families to return to their homes safely.

WE DELIVERED:

-  TENTS
-  BLANKETS
-  THERMAL MATS
-  PLASTIC SHEETS
-  BEDDING PACKS
-  MATTRESSES
-  PILLOWS
-  TOYS
-  WARM CLOTHING ITEMS
-  KIDS' RAINCOATS
-  HYGIENE KITS



CASE STUDY: SPONSORSHIPS TO COVER ESSENTIAL LIVING COSTS

Many families are put at risk when they lose a breadwinner through illness or conflict. For example, 65-year-old Sakeena Bibi lost her husband and had no one left to support her as her health was beginning to decline. Ahmad Shahzad, aged 9, lost his father, and his mother struggled to provide for her five children.

After a stroke left her unable to work, widowed Farida Begum from Bangladesh couldn't feed or educate her children. In all these cases, Salam Charity stepped in – covering ongoing costs in healthcare, education, and basic expenses.

CHILDREN

CHILDREN DESERVE THE CHANCE TO BREAK THE CYCLE OF POVERTY.

Free education is one of the best ways to give them this! Our Tent of Dreams project is now housed in three caravans, with comfortable teaching areas and hygiene facilities – there are even garden spaces. We've funded 32 schools in Bangladesh through our 'Dream Schools' initiative, and a vocational college where school leavers can return to get practical training and find good jobs. Sponsoring individual children and families helps those people to get back to education or work where appropriate.

IN 2024-25, WE DELIVERED...



EDUCATION FOR 3,376 PUPILS

(through Dream Schools, Tent of Dreams, and Impact Vocational Centre)



600 STATIONERY KITS



222 ORPHAN SPONSORSHIPS



29 FAMILY SPONSORSHIPS



CASE STUDY: IMPACT VOCATIONAL SCHOOL

In Bangladesh, 46% of children drop out of secondary school, which means that many young people have poor prospects in the job market.

We're funding exciting courses in the Impact Vocational Centre (ranging from mobile repair to graphic design) and onsite resources to help students find a job when they qualify.



In 2024, 41% of refugee children in Lebanon didn't go to school. We set up Tent of Dreams to make education more accessible. With qualified teachers and a 'back to basics' syllabus, the Tent of Dreams is designed to help refugee children brush up their skills so that they can return to regular education.

They study Maths, English and Arabic. In 2025, our five tents were replaced with caravan-style classrooms so the 150 children now have a more permanent base.



CASE STUDY: TENT OF DREAMS

LIVELIHOODS

Nobody wants to depend on aid forever, so we have livelihood initiatives helping people to earn their own income.

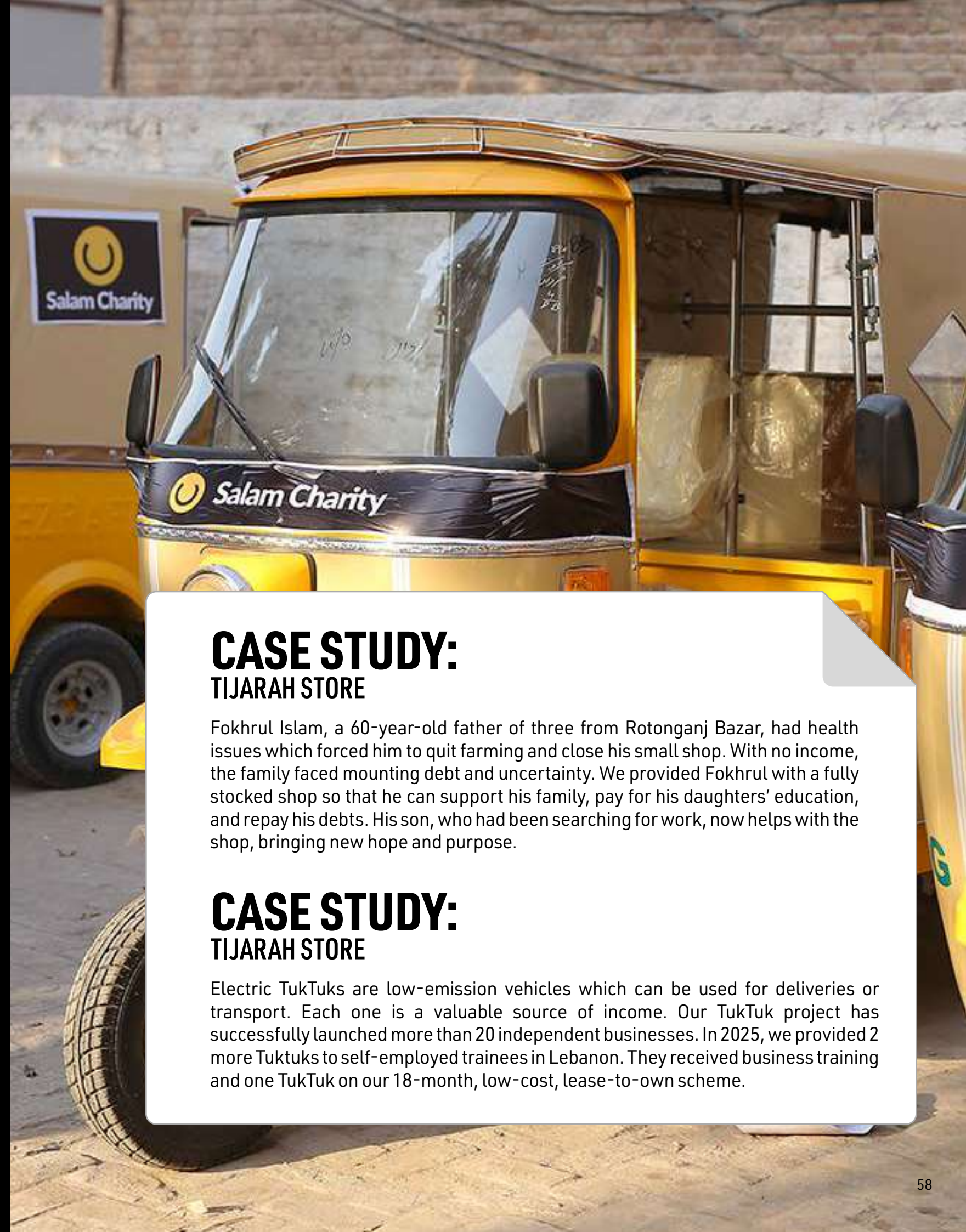
This is a sustainable approach which restores dignity and rebuilds community economies. In 2024-5, we continued to visit small business owners and record their needs. Do they need new roof tiles, a bigger refrigerator, or chairs for their customers? Every grant is individually assessed.

Then we deliver the funding, equipment, or hands-on help that they need to start or increase their business.

IN 2024-25, WE DELIVERED...



40 GRANTS TO SUPPORT
INDEPENDENT ENTREPRENEURS



CASE STUDY: TIJARAH STORE

Fokhrul Islam, a 60-year-old father of three from Rotonganj Bazar, had health issues which forced him to quit farming and close his small shop. With no income, the family faced mounting debt and uncertainty. We provided Fokhrul with a fully stocked shop so that he can support his family, pay for his daughters' education, and repay his debts. His son, who had been searching for work, now helps with the shop, bringing new hope and purpose.

CASE STUDY: TIJARAH STORE

Electric TukTuks are low-emission vehicles which can be used for deliveries or transport. Each one is a valuable source of income. Our TukTuk project has successfully launched more than 20 independent businesses. In 2025, we provided 2 more Tuktuks to self-employed trainees in Lebanon. They received business training and one TukTuk on our 18-month, low-cost, lease-to-own scheme.

FINANCIALS

TRUSTEES ANNUAL REPORT

The trustee presents their report with the unaudited financial statements of the charity for the year ended 31 August 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1142191

Principal Office

84 Kingsley Road
Hounslow
TW3 1QA

Bankers

HSBC BANK PLC
118 High Street North East Ham London
E6 2HX

Trustees

The following trustees served during the year:

Reporting Accountants

Reporting Accountants
S.Asghar & Co

Chartered Certified Accountants
& Registered Auditors

85 Station Road Harrow
London HA2 7SW

Barclays Bank PLC

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's Report to the Trustees of Salam Charity

I report to the trustees on my examination of the financial statements of Salam Charity for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of .

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

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

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

Waqas Imtiaz Khan
S.Asghar & Co Chartered Certified Accounts
85 Station Road Harrow London
HA2 7SW

13th May 2026

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 August 2025

	Notes	Unrestricted Funds 2025 (£)	Total Funds 2025 (£)	Total Funds 2024 (£)
Income and endowments from:				
Donations and Legacies	3	2,690,125	2,690,125	3,731,816
Total		2,690,125	2,690,125	3,731,816
Expenditure on:				
Raising funds	4	279,616	279,616	199,926
Charitable Activities	5	3,047,802	3,047,802	3,184,562
Other	6	297,535	297,535	242,266
Total		3,624,953	3,624,953	3,626,754
Net gains on investments		-	-	-
Net income	7	(934,828)	(934,828)	105,062
Transfers between funds		-	-	-
Net income before other gains/(losses)		(934,828)	(934,828)	105,062
Other gains and losses		-	-	-
Net movement in funds		(934,828)	(934,828)	105,062
Reconciliation of funds:				
Total funds brought forward		2,439,774	2,439,774	2,334,712
Total funds carried forward		1,504,946	1,504,946	2,439,774

BALANCE SHEET

at 31 August 2025

Charity No.
1142191

	Notes	2025 (£)	2024 (£)
Fixed assets			
Tangible assets	9	6,119	7,462
		6,119	7,462
Current assets			
Cash at bank and in hand		1,512,027	2,445,512
		1,512,027	2,445,512
Creditors: Amount falling due within one year	10	(13,200)	(13,200)
Net current assets		1,498,827	2,432,312
Total assets less current liabilities		1,504,946	2,439,774
Net assets excluding pension asset or liability		1,504,946	2,439,774
Total net assets		1,504,946	2,439,774
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		1,504,946	2,439,774
		1,504,946	2,439,774
Reserves	11		
Total funds		1,504,946	2,439,774

Approved by the trustees on 31 August 2025
And signed on their behalf by:

Trustee
13th May 2026

NOTES TO THE ACCOUNTS

for the year ended 31 August 2025

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of Income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Income

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets. Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

NOTES TO THE ACCOUNTS

2. STATEMENT OF FINANCIAL ACTIVITIES - PRIOR YEAR

	Unrestricted Funds 2024 (£)	Total Funds 2024 (£)
Income and endowments from:		
Donations and Legacies	3,731,816	3,731,816
Total	3,731,816	3,731,816
Expenditure on:		
Raising funds	199,926	199,926
Charitable Activities	3,184,562	3,184,562
Other	242,266	242,266
Total	3,626,754	3,626,754
Net income	105,062	105,062
Net income before other gains/(losses)	105,062	105,062
Other gains and losses:		
Net movement in funds	105,062	105,062
Reconciliation of funds:		
Total funds brought forward	2,334,712	2,334,712
Total funds carried forward	2,439,774	2,439,774

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds	Total 2025 (£)	Total 2024 (£)
Donations and gifts from individuals	2,690,125	2,690,125	3,731,816
	2,690,125	2,690,125	3,731,816
Donated goods, facilities and services received			
		3,731,816	3,731,816

NOTES TO THE ACCOUNTS

4. EXPENDITURE ON RAISING FUNDS

	Unrestricted (£)	Total 2025 (£)	Total 2024 (£)
Fundraising trading costs	279,616	279,616	199,926
	279,616	279,616	199,926

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted (£)	Total 2025 (£)	Total 2024 (£)
Expenditure on charitable activities			
Grants made	3,047,802	3,047,802	3,184,562
Governance costs	3,047,802	3,047,802	3,184,562

6. OTHER EXPENDITURE

	Unrestricted (£)	Total 2025 (£)	Total 2024 (£)
Employee costs	18,341	18,341	29,775
Premises costs	10,860	10,860	10,800
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,343	1,343	1,637
General administrative costs	198,468	198,468	144,782
Legal and professional costs	68,523	68,523	54,411
	297,535	297,535	242,266

7. NET INCOME BEFORE TRANSFERS

	2025 (£)	2024 (£)
This is stated after charging:		
Depreciation of owned fixed assets	1,343	1,637

NOTES TO THE ACCOUNTS

8. Staff costs	2025 (£)	2024 (£)
Salaries and wages	17,693	29,935
	17,693	29,935
No employee received emoluments in excess of £60,000.		

9. TANGIBLE FIXED ASSETS

	(£)	(£)
Cost or revaluation		
At 1 September 2024	14,185	14,185
At 31 August 2025	14,185	14,185
Depreciation and impairment		
At 1 September 2024	6,723	6,723
Depreciation charge for the year	1,343	1,343
At 31 August 2025	8,066	8,066
Net book values		
At 31 August 2025	6,119	6,119
At 31 August 2024	7,462	7,462

10. CREDITORS:

Amounts falling due within one year

	2025 (£)	2024 (£)
Accruals	13,200	13,200
	13,200	13,200

11. MOVEMENT IN FUNDS

	At 1 September 2024	Incoming resources (including other gains/losses) (£)	Resources expended (£)	At 31 August 2025(£)
Restricted funds:				
Unrestricted funds:				
General funds	2,439,774	2,690,125	(3,624,953)	1,504,946
Total funds	2,439,774	2,690,125	((3,624,953)	1,504,946

NOTES TO THE ACCOUNTS

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds (£)	Total (£)
Fixed Assets	6,119	6,119
Net Current Assets	1,498,827	1,498,827
	1,504,946	1,504,946

13. RECONCILIATION OF NET DEBT

	At 1 September 2024 (£)	Cashflows (£)	At 31 August 2025 (£)
Cash and Cash equivalents	2,445,512	(933,485)	1,512,027
	2,445,512	(933,485)	1,512,027
Net debt	2,445,512	(933,485)	1,512,027

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2025

	2025 (£)	2024 (£)
Cash flows from operating activities		
Net income per Statement of Financial Activities	(934,828)	105,062
Adjustments for:		
Depreciation of property, plant and equipment	1,343	1,637
Decrease in trade and other payables	-	-
Net cash provided by operating activities	(933,485)	106,699
Net cash used in investing activities	-	-
Net cash from financing activities	-	-
Net increase in cash and cash equivalents	(933,485)	106,699
Cash and cash equivalents at the beginning of the period	2,445,512	2,338,813
Cash and cash equivalents at the end of the period	1,512,027	2,445,512
Components of cash and cash equivalents		
Cash and bank balances	1,512,027	2,445,512
	1,512,027	2,445,512

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE PERIOD ENDED 31 AUGUST 2025

	Unrestricted funds 2025 (£)	Total funds 2025 (£)	Total funds 2024 (£)
Income and endowments from:			
Donations and legacies	2,690,125	2,690,125	3,731,816
Donations and gifts from individuals	2,690,125	2,690,125	3,731,816
Total income and endowments expenditure on:	2,690,125	2,690,125	3,731,816
Expenditure on:			
Costs of other trading activities	279,616	279,616	199,926
	279,616	279,616	199,926
Total of expenditure on raising funds			
Charitable activities			
Grants made	3,047,802	3,047,802	3,184,562
	3,047,802	3,047,802	3,184,562
Employee costs			
Salaries/wages	17,693	17,693	29,935
Staff welfare	648	648	701
	18,341	18,341	30,636
Premises costs			
Rent	10,860	10,860	10,800
	10,860	10,860	10,800
General administrative costs, including depreciation and amortisation			
Depreciation	1,343	1,343	1,637
Bank charges	944	944	1,998
Information and publications	154,290	154,290	97,644
Software, IT support and related costs	26,267	26,267	32,750
Stationery and printing	5,580	5,580	5,401
Subscriptions	3,496	3,496	1,044
Sundry expenses	2,743	2,743	979
Telephone, fax and broadband	5,148	5,148	4,966
	199,811	199,811	146,419

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds 2025 (£)	Total funds 2025 (£)	Total funds 2024 (£)
Legal and professional costs			
Audit/Indepedent examination fees	11,400	11,400	10,000
Accountancy and bookkeeping	14,220	14,220	2,396
Consultancy fees	42,903	42,903	42,015
Other legal and professional costs	-	-	-
	68,523	68,523	54,411
Total of expenditure of other costs			
	297,535	297,535	242,266
Total expenditure	3,624,953	3,624,953	3,626,754
Net gains on investments	-	-	-
Net income			
	(934,828)	(934,828)	105,062
Net income before other gains/(losses)	(934,828)	(934,828)	105,062
Other Gains	-	-	-
Net movement in funds			
	(934,828)	(934,828)	105,062
Reconciliation of funds:			
Total funds brought forward	2,439,774	2,439,774	2,334,712
Total funds carried forward	1,504,946	1,504,946	2,439,774