

Report of the Trustees and
Financial Statements for the Year Ended 30 April 2025
for
M A B Charitable Trust
(A Company Limited by Guarantee)

Eccouting UK
AR Business Centre
12 The Crofts
Rotherham
South Yorkshire
S60 2DJ

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for the Year Ended 30 April 2025

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Report of the Trustees
for the Year Ended 30 April 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08043568 (England and Wales)

Registered Charity number

1147031

Registered office

10 Severn Road
Sheffield
South Yorkshire
S10 2SU

Trustees

A Bougara School Teacher
Dr K I J Al-Ani Medical Doctor
B Naas HR And Office Manager
Dr A F Helmy
E H Kenawy Project Manager

Company Secretary

Independent Examiner

Shoakat Zaman
Eccouting UK
AR Business Centre
12 The Crofts
Rotherham
South Yorkshire
S60 2DJ

Approved by order of the board of trustees on 21 January 2026 and signed on its behalf by:

A Bougara - Trustee

Independent Examiner's Report to the Trustees of
M A B Charitable Trust

Independent examiner's report to the trustees of M A B Charitable Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Financial Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Shoakat Zaman
The Institute of Financial Accountants

Eccouting UK
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21 January 2026

Statement of Financial Activities
for the Year Ended 30 April 2025

		Unrestricted fund £	Restricted fund £	30.4.25 Total funds £	30.4.24 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	767,784	-	767,784	780,190
Investment income	3	107,126	-	107,126	90,464
Total		<u>874,910</u>	<u>-</u>	<u>874,910</u>	<u>870,654</u>
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		583,677	-	583,677	884,698
Other		137,650	-	137,650	-
Total		<u>721,327</u>	<u>-</u>	<u>721,327</u>	<u>884,698</u>
NET INCOME/(EXPENDITURE)		153,583	-	153,583	(14,044)
RECONCILIATION OF FUNDS					
Total funds brought forward		830,810	-	830,810	844,854
TOTAL FUNDS CARRIED FORWARD		<u>984,393</u>	<u>-</u>	<u>984,393</u>	<u>830,810</u>

Balance Sheet

30 April 2025

	Notes	Unrestricted fund £	Restricted fund £	30.4.25 Total funds £	30.4.24 Total funds £
FIXED ASSETS					
Tangible assets	11	259,006	-	259,006	310,501
CURRENT ASSETS					
Debtors	12	5,667	-	5,667	9,727
Cash at bank and in hand		755,272	-	755,272	546,134
		760,939	-	760,939	555,861
CREDITORS					
Amounts falling due within one year	13	(35,552)	-	(35,552)	(35,552)
NET CURRENT ASSETS		725,387	-	725,387	520,309
TOTAL ASSETS LESS CURRENT LIABILITIES		984,393	-	984,393	830,810
NET ASSETS		984,393	-	984,393	830,810
FUNDS	15				
Unrestricted funds				984,393	830,810
TOTAL FUNDS				984,393	830,810

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Balance Sheet - continued

30 April 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 January 2026 and were signed on its behalf by:

A Bougara - Trustee

K I J Al-Ani - Trustee

M A B Charitable Trust

Cash Flow Statement
for the Year Ended 30 April 2025

	Notes	30.4.25 £	30.4.24 £
Cash flows from operating activities			
Cash generated from operations	1	209,138	60,515
Net cash provided by operating activities		209,138	60,515
Change in cash and cash equivalents in the reporting period		209,138	60,515
Cash and cash equivalents at the beginning of the reporting period		546,134	485,619
Cash and cash equivalents at the end of the reporting period		755,272	546,134

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 30 April 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.4.25 £	30.4.24 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	153,583	(14,044)
Adjustments for:		
Depreciation charges	51,495	74,558
Decrease in debtors	4,060	1
Net cash provided by operations	<u>209,138</u>	<u>60,515</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.5.24 £	Cash flow £	At 30.4.25 £
Net cash			
Cash at bank and in hand	<u>546,134</u>	<u>209,138</u>	<u>755,272</u>
	<u>546,134</u>	<u>209,138</u>	<u>755,272</u>
Debt			
Debts falling due within 1 year	<u>(32,540)</u>	<u>-</u>	<u>(32,540)</u>
	<u>(32,540)</u>	<u>-</u>	<u>(32,540)</u>
Total	<u>513,594</u>	<u>209,138</u>	<u>722,732</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation/amortisation is charged at following basis:

Freehold building - 2% at cost

Leasehold property improvements - over lease period

Plant and machinery- 25% reducing balance

Fixtures and fittings - 25% reducing balance

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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

2. DONATIONS AND LEGACIES

	30.4.25	30.4.24
	£	£
Donations	759,784	780,190
Gift aid	8,000	-
	<u>767,784</u>	<u>780,190</u>

3. INVESTMENT INCOME

	30.4.25	30.4.24
	£	£
Rents received	<u>107,126</u>	<u>90,464</u>

4. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Charitable activities	<u>115,143</u>	<u>468,534</u>	<u>583,677</u>

5. GRANTS PAYABLE

	30.4.25	30.4.24
	£	£
Charitable activities	<u>115,143</u>	<u>105,076</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Other resources expended	132,447	-	5,203	137,650
Charitable activities	<u>462,981</u>	<u>5,553</u>	<u>-</u>	<u>468,534</u>
	<u>595,428</u>	<u>5,553</u>	<u>5,203</u>	<u>606,184</u>

7. NET INCOME/(EXPENDITURE)

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

	30.4.25	30.4.24
	£	£
Depreciation - owned assets	51,495	74,558
Other operating leases	<u>38,513</u>	<u>26,165</u>

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

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2025 nor for the year ended 30 April 2024.

9. STAFF COSTS

Staff costs during the period were £204,798.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	780,190	-	780,190
Investment income	90,464	-	90,464
Total	<u>870,654</u>	<u>-</u>	<u>870,654</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	884,698	-	884,698
NET INCOME/(EXPENDITURE)	(14,044)	-	(14,044)
RECONCILIATION OF FUNDS			
Total funds brought forward	844,854	-	844,854
TOTAL FUNDS CARRIED FORWARD	<u><u>830,810</u></u>	<u><u>-</u></u>	<u><u>830,810</u></u>

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

11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 1 May 2024 and 30 April 2025	418,994	446,481	9,176	30,628	905,279
DEPRECIATION					
At 1 May 2024	156,998	405,163	7,516	25,101	594,778
Charge for year	8,380	41,318	415	1,382	51,495
At 30 April 2025	165,378	446,481	7,931	26,483	646,273
NET BOOK VALUE					
At 30 April 2025	253,616	-	1,245	4,145	259,006
At 30 April 2024	261,996	41,318	1,660	5,527	310,501

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25 £	30.4.24 £
Other debtors	5,667	9,727

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25 £	30.4.24 £
Other loans (see note 14)	32,540	32,540
Accrued expenses	3,012	3,012
	35,552	35,552

14. LOANS

An analysis of the maturity of loans is given below:

	30.4.25 £	30.4.24 £
Amounts falling due within one year on demand:		
Other loans	32,540	32,540

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

15. MOVEMENT IN FUNDS

	At 1.5.24 £	Net movement in funds £	At 30.4.25 £
Unrestricted funds			
General fund	830,810	153,583	984,393
TOTAL FUNDS	<u>830,810</u>	<u>153,583</u>	<u>984,393</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	874,910	(721,327)	153,583
TOTAL FUNDS	<u>874,910</u>	<u>(721,327)</u>	<u>153,583</u>

Comparatives for movement in funds

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	844,854	(14,044)	830,810
TOTAL FUNDS	<u>844,854</u>	<u>(14,044)</u>	<u>830,810</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	870,654	(884,698)	(14,044)
TOTAL FUNDS	<u>870,654</u>	<u>(884,698)</u>	<u>(14,044)</u>

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

15. MOVEMENT IN FUNDS - continued

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

	At 1.5.23 £	Net movement in funds £	At 30.4.25 £
Unrestricted funds			
General fund	844,854	139,539	984,393
TOTAL FUNDS	<u>844,854</u>	<u>139,539</u>	<u>984,393</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,745,564	(1,606,025)	139,539
TOTAL FUNDS	<u>1,745,564</u>	<u>(1,606,025)</u>	<u>139,539</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2025.