

Charity registration number: 1147370

Global Aid Foundation

Annual Report and Financial Statements for the Year

Ended 30 September 2024

Global Aid Foundation

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**Global Aid Foundation
Reference and Administrative details**

Trustees	Mr Imran Modan
	Mr Arshad Siraj Patel
	Mr Samir Faiz Rasul
Principal Office	7 Park Avenue Old Trafford Manchester M16 9PW
Charity Registration Number	1147370
Auditors	Ilyas Patel (Accountants) Limited Chartered Certified Accountants Solomon House Belgrave Court Fulwood Preston PR2 9PL

Global Aid Foundation

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 September 2024.

Objectives and activities

Objects and aims

Our Charity's purposes as set out in the objects are, as the trustees shall determine for the benefit of people in Burma (Myanmar) in particular but not exclusively by:

- a) receiving their need
- b) relieving poverty
- c) advancing education
- d) promoting and protecting good health
- e) the relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money or other means deemed suitable.

Objectives, strategies and activities

We are involved in a number of projects such as food aid, cash aid, medical aid, clean drinking water and sanitation, shelter, establishment of schools and maqtabas. Teacher sponsorship, Orphan sponsorship as well as helping the widows. In addition to this we also provide emergency relief aid and when the need arises. Moreover, we give special food and gift packages for Ramadan and Eid. In addition to that we also provide financial help to do Qurbani, from last year we started a number of income generating projects such as supplying sewing machines to the females to make a living and rickshaws to men to earn a livelihood to maintain their family.

Supply of clean water is vital for their survival. So far we have managed to install a large number of hand pumps all over Sittwe (Arakan) Burma. Last year alone, in particular we managed to install 50 hand pumps in Sittwe to maintain a supply of clean drinking water and sanitation. We also give clothes, mosquito nets, blankets, sleeping mats, footwear, stationary supply to schools, Maqtabas. We also give nourishment and energy food for small babies and children. We are constantly striving to eliminate poverty and suffering of the Rohingyas. It is a very difficult task to implement for which we need the help of the local people, community leaders and religious scholars as well as the authorities. It is extremely difficult to do charity work in Burma. The Burmese government does not allow any charity organisation to function freely. Even NGOs are not welcome in Burma.

Fundraising disclosures

Our main source of donors remained Ummah welfare trust and One Ummah during the period. We provide them with the detail of each and every project that we plan to implement in Burma. This includes financial detail for every project breaking down the cost of purchase transport, labour charges and distribution.

Global Aid Foundation

Trustees' Report

Public benefit

Who used and benefitted from our services?

The main beneficiaries are the poor and the needy people of Burma helping them to lead a normal healthy life.

The Rohingya are now confined to refugee camps and do not have permission to leave their camps. Their homes and businesses have been looted and burned down. Currently they are going through ethnic cleansing by the Burmese government who are demanding them to renounce their Rohingya Ethnicity. They want them to call themselves Bangali. Then only would they be given temporary residency permit.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

In Burma we have a large number of volunteers all over the country.

We are Manchester base charity organisation. We are the only three trustees namely Imran Modan, Mr Arshad Siraj Patel, and Mr Samir Faiz Rasul who do all the work voluntarily. The treasurer is Mrs. Zainab Modan who is also a volunteer. The name of other volunteer committee members who assist in an advisory capacity are given below:

- 1.Kashif Safdar
- 2.Zainab Modan
- 3.Asif Ali
- 4.Mohammed Javid
- 5.Humna Modan
- 6.Ebrahim Michala
- 7.Feroz Ahmed
- 8.Hafiz Ammar

Structure, governance and management

Nature of governing document

The Charity is governed by a trust deed and was registered on 22 May 2012.

Recruitment and appointment of trustees

It is from the very small Burmese community in Manchester.

Organisational structure

We are Manchester base charity organisation. There are only three trustees namely Imran Modan, Mr Arshad Siraj Patel, and Mr Samir Faiz Rasul. The treasurer is Mrs. Zainab Modan and a number of other community members.

Global Aid Foundation

Trustees' Report

Major risks and management of those risks

Risk management

Our policy is to keep the risk to minimum. We immediately transfer the donation funds to Burma. Our agents are all working as volunteers both here and in Burma. As soon as the funds arrive in Burma these volunteers who have been carefully vetted and selected distributed to the victims of oppression and prosecution by the Burmese Buddhists.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

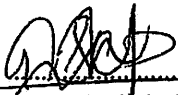
The annual report was approved by the trustees of the charity on 30/10/2025 and signed on its behalf by:

Global Aid Foundation

Trustees' Report



.....
Mr Imran Modan
Trustee



.....
Mr Arshad Siraj Patel
Trustee



.....
Mr Samir Faiz Rasul
Trustee

Global Aid Foundation

Statement of Trustees' Responsibilities

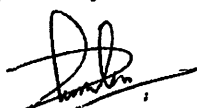
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 30/10/2025 and signed on its behalf by:



.....
Mr Imran Modan
Trustee



.....
Mr Arshad Siraj Patel
Trustee



.....
Mr Samir Faiz Rasul
Trustee

**Independent Auditor's Report
to the Members of
Global Aid Foundation**

Opinion

We have audited the financial statements of Global Aid Foundation (the "charity") for the year ended 30 September 2024 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Balance Sheet Statement of Financial Position, and the related notes, 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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 September 2024 and of its incoming resources and application of resources, 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 Charities Act 2011.

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 charity 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 charity's ability to continue as a going concern for a period of at least 12 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.

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 contained within the annual report. Our opinion on the financial statements does not cover the other information and 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on Which We Are Required to Report by Exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records or returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 1—3, the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non compliance with applicable laws and regulations.
- we identified the laws and regulations applicable to the company through discussions with directors and other management;
- we assessed the extent of compliance with laws and regulations identified above through making enquiries of management and inspecting legal correspondence;
- the identified laws and regulations were communicated within the audit team regularly and the team remained alert to any instances on non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we;

- performed analytical procedures to identify an unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated and evaluated the business rationale of significant transactions outside the normal course of business.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but not limited to:

- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This increases the more the compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities accruing due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use Of Our Report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters that we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Ilyas Patel (Senior Statutory Auditor)
for and on behalf of Ilyas Patel (Accountants) Limited, Statutory Auditor

30/10/2025

Ilyas Patel (Accountants) Limited
Solomon House Belgrave Court
Fulwood
Preston
PR2 9PL

Ilyas Patel (Accountants) Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Global Aid Foundation

Statement of Financial Activities for the Year Ended 30 September 2024

		Unrestricted funds £	Restricted funds £	Total 2024 £
	Note			
Income and Endowments from:				
Voluntary Income		192,937	-	192,937
Charitable Income		-	956,645	956,645
Gift Aid		6,693	-	6,693
		<u>199,630</u>	<u>956,645</u>	<u>1,156,275</u>
Expenditure on:				
Charitable donations		169,066	1,020,434	1,189,499
Bank Charges		675	-	675
General Expenses		62	-	62
Telephone and Computer charges		259	-	259
Audit Fees		8,400	-	8,400
Bookkeeping and Accountancy Fees		780	-	780
Total Expenditure		<u>179,242</u>	<u>1,020,434</u>	<u>1,199,675</u>
Net movement in funds		20,388	(63,789)	(43,401)
Reconciliation of funds				
Total Funds brought forward		22,544	63,789	86,333
Total funds carried forward	6	<u>42,932</u>	<u>-</u>	<u>42,932</u>

		Unrestricted funds £	Restricted funds £	Total 2023 £
	Note			
Income and Endowments from:				
Voluntary Income		61,233	-	61,233
Charitable Income		-	509,881	509,881
		<u>61,233</u>	<u>509,881</u>	<u>571,114</u>
Expenditure on:				
Charitable donations		40,824	500,870	541,694
Bank Charges		425	-	425
General Expenses		111	-	111
Telephone and Computer charges		708	-	708
Bookkeeping and Accountancy Fees		1,860	-	1,860
Total Expenditure		<u>43,928</u>	<u>500,870</u>	<u>544,798</u>
Net movement in funds		17,305	9,011	26,316
Reconciliation of funds				
Total Funds brought forward		5,239	54,778	60,017
Total funds carried forward	6	<u>22,544</u>	<u>63,789</u>	<u>86,333</u>


All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 6.


Global Aid Foundation
(Registration number: 1147370)
Balance Sheet as at 30 September 2024

	Note	2024 £	2023 £
Current assets			
Debtors		-	-
Cash at bank and in hand		<u>52,112</u>	<u>87,413</u>
		<u>52,112</u>	<u>87,413</u>
Creditors: Amounts falling due within one year	5	(9,180)	(1,080)
Net assets		<u>42,932</u>	<u>86,333</u>
Funds of the charity:			
Capital Contributed by trustees or members			
Restricted funds		-	63,789
Unrestricted income			
Unrestricted funds		42,932	22,544
Total funds	6	<u>42,932</u>	<u>86,333</u>

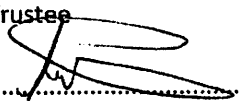
The financial statements on pages 10 to 16 were approved by the trustees, and authorised for issue on 30/10/2025 and signed on their behalf by:



 Mr Imran Modan
 Trustee



 Mr Arshad Siraj Patel
 Trustee



 Mr Samir Faiz Rasul
 Trustee

Global Aid Foundation

Notes to the Financial Statements for the Year Ended 30 September 2024

1 Accounting policies

Statement of compliance

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Global Aid Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Transition to FRS 102

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. No restatements are required as a result of the transition to FRS 102.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Global Aid Foundation

Notes to the Financial Statements for the Year Ended 30 September 2024

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading those aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Global Aid Foundation
Notes to the Financial Statements for the Year Ended 30 September 2024

	Restricted funds £	Total 2024 £	Total 2023 £
Grants, including capital grants;			
Grants from other charities	956,645	956,645	509,881
	<u>956,645</u>	<u>956,645</u>	<u>509,881</u>

3 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Global Aid Foundation
Notes to the Financial Statements for the Year Ended 30 September 2024

4 Taxation

The charity is a registered charity and is therefore exempt from taxation.

5 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other Creditors	-	-
Accruals	9,180	1,080
	<u>9,180</u>	<u>26,428</u>

6 Funds

	Balance b/f 01/10/2023	Incoming resources	Outgoing Resources	Balance at 30/09/2024
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	22,544	199,630	179,242	42,932
Restricted funds				
Emergency Winter Relief	50,078	99,996	150,074	-
Emergency Food Aid	-	193,629	193,629	-
Emergency Relief	13,711	-	13,711	-
Orphan Sponsorship	-	183,083	183,083	-
Orphanage Support	-	100,548	100,548	-
Sundry - Food, WH Pumps, Orphan	-	50,778	50,778	-
Water Hand Pump	-	25,383	25,383	-
Zakat	-	303,228	303,228	-
Total Restricted Fund	<u>63,789</u>	<u>956,645</u>	<u>1,020,434</u>	<u>-</u>
Total Funds	<u>86,333</u>	<u>1,156,275</u>	<u>1,199,675</u>	<u>42,932</u>

Global Aid Foundation
Notes to the Financial Statements for the Year Ended 30 September 2023

	Balance b/f 01/10/2022 £	Incoming resources £	Outgoing Resources £	Balance at 30/09/2023 £
Unrestricted funds				
General				
General	5,239	61,233	43,928	22,544
Restricted funds				
Emergency Winter Relief	-	139,648	89,570	50,078
Emergency Food Aid	-	65,141	65,141	-
Emergency Relief	-	63,435	49,724	13,711
Orphan Sponsorship	36,566	110,151	146,717	-
Orphanage Support	-	6,431	6,431	-
Ramadan	-	49,986	49,986	-
Sundry - Food, WH Pumps, Orphan	18,212	75,089	93,301	-
Total Restricted Fund	<u>54,778</u>	<u>509,881</u>	<u>500,870</u>	<u>63,789</u>
Total Funds	<u>60,017</u>	<u>571,114</u>	<u>544,798</u>	<u>86,333</u>