

**Company number:** 09162860

**Charity Number:** 1160255

# **Aid 4 Ummah**

**Company Limited by Guarantee**

## **Financial Statements**

**For the period ended 28 February 2025**

# **Aid 4 Ummah**

## **Company Limited by Guarantee**

### **Financial Statements**

#### **Period ended 28 February 2025**

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**Aid 4 Ummah  
Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report)  
Period ended 28 February 2025**

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charitable company for the 18 months period ended 28 February 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 3 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

**Reference and administrative details**

**Registered charity name:** Aid 4 Ummah

**Registered charity number:** 1160255

**Company registration number:** 09162860

**Principal office and registered office**

Suite 22, Blackburn Gateway Business Centre  
Barnfield House, Sandpits Lane  
Blackburn, BB1 3NY

**Trustees**

Mr Salim Mulla  
Mr Mubeen Mulla  
Mr Zubier Ismail (appointed 9 January 2024)  
Mr Ismail Mulla

**Auditor**

Xaviers Accountants Limited  
Chartered Certified Accountants  
Suite 3J, Recycling Lives Centre  
1a Essex street, Preston, PR1 1QE

### **About Aid 4 Ummah**

Established in 2014, Aid 4 Ummah is a non-profit humanitarian organisation (Charity Registration Number 1160255). We provide humanitarian services in crisis and non-crisis situations primarily in Sierra Leone and the United Kingdom to the neediest orphans, widows, destitute, homeless, aged, and poor, irrespective of race, religion, culture, and geographical boundaries. Aid 4 Ummah has a 100% donation policy to ensure all charity funds are discharged correctly and professionally.

### **Our Vision**

Our world is one where one cannot survive without basic necessities, amenities and facilities. Whilst some of us are fortunate to have these readily available for us, there are many people in the world who cannot access even these necessities. Our mission is to provide humanitarian aid across the whole of Sierra Leone as well as expanding our network into other countries in the future, with a clear desire to serve humanity. Also, we are increasing our efforts here in the UK, working with the homeless, poor and we have an open-door policy to anyone who requires assistance. We focus on alleviating poverty for those in dire need of humanitarian aid – via critical emergency aid or social projects. Our aim is to develop long term self-sustainable projects to help alleviate poverty within Sierra Leone and in countries where Aid 4 Ummah have a footprint. Aid 4 Ummah have worked on the below projects throughout the period, 1 September 2023 to 28 February 2025.

### **Structure, governance and management**

#### **Governance**

Aid 4 Ummah under its constitution is a UK registered charity with the Charity Commission. It is a charitable company (1160255) and a company limited by guarantee (09162860) with the liability of its members limited was registered with Charity Commission on 30 January 2015. Its governing document is the Memorandum and Articles of Association

#### **Organisational Structure and Management**

The Board of Trustees comprises members from diverse backgrounds. Trustees are selected based on their skills, experience and networks, and the needs of the company. All members of the Board of Trustees work on voluntary basis only and dedicate a considerable amount of time to the Charity's activities.

The power of appointing new Trustees is vested in the Trustees and there are informal procedures in place for the induction and training of new Trustees. Trustees are also encouraged to attend relevant briefings and courses.

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**Structure, governance and management (continued)**

Appointed trustees are responsible for general management and control of the charity and to ensure that it operates within the guidelines dictated by the Charity Commission and its own governing documents.

The trustees meet regularly to discuss and review the Charity's operations. At these meetings, they also make macro and micro level decisions relating to the running of the charity and its activities, mainly the delivery of humanitarian aid projects to different parts of the world, as well as within the UK. The trustees also have a group of volunteers working under them (in the form of sub-committees and teams) that focus on particular projects of the charity's work. The teams that manage the day-to-day running of the charity are primarily:

- 1) Finance and Operations
- 2) International Aid Projects
- 3) Fundraising and
- 4) PR, Media and Communications

The organisation works with several partners and local representatives internationally to meet its objectives, whereby a thorough needs assessment is conducted and an approval process including MOU's are adhered to before any delivery of projects or grant making.

The Organisation utilises land that was purchased by the Founder to further the objectives of Aid 4 Ummah through Aid 4 Ummah (SL) Ltd, a registered company in Sierra Leone and Salim Mulla is a Shareholder, a Trustee of the organisation.

The organisation relies on many volunteers who provide countless hours supporting at events, the volunteers lend approx. 960 hours in the year.

**Related parties**

Aid 4 Ummah (SL) Ltd has been set up to manage the charitable works in Sierra Leone. Aid 4 Ummah Sierra Leone is associated by virtue of one common trustee. Aid 4 Ummah utilises land owned by 2 Trustees to further charitable activities in Sierra Leone through Aid 4 Ummah (SL) Ltd.

Aid 4 Ummah Sierre Leone and Aid 4 Ummah Mauritania have been established as a separate legal entity in their own jurisdiction to deliver projects on behalf of Aid 4 Ummah UK. Consequently, their transactions and balances are not included within the financial statements of Aid 4 Ummah UK.

### **Objectives and activities**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The Memorandum and Articles of the organisation state that the charitable objects are for the benefit of the Muslim community and other communities worldwide:

- (a) the advancement of education, in particular, education provided in accordance with the tenets of Islam;
- (b) the prevention or relief of poverty or financial hardship in particular but not exclusively by the provision of grants to individuals in need and/or charities, or other organisations working to prevent or relieve poverty;
- (c) the relief of those in need by reason of age, ill health, disability, financial hardship or other need;
- (d) the advancement of the Islamic faith; and, in furthering the Objects, the Charity shall operate in accordance with the principles of the Islamic faith.

Our objectives are set to reflect the aims and purpose of the charity. They are constantly reviewed and assessed by the Trustees to ensure they continue to reflect our aims. The Charity Commission's guidance notes have been consulted in formulating these objectives.

### **Achievements and performance**

#### **Background**

Aid 4 Ummah is a UK based charity that has continued to support communities here within the United Kingdom and primarily in Sierra Leone for the past number of years. Our story began when our founder Salim Mulla happened to visit Sierra Leone whilst travelling. Upon reaching this country he was instantly touched by the scenes of great poverty and destitution which he witnessed all around him. This inspired a desire within him to help these people in whichever way he could. He began by completing small-scale individual projects funded from his own pocket. Upon the success of these projects and after realising the increased demand for various forms of aid in Sierra Leone he gathered a team of capable individuals who came together to establish the charity Aid 4 Ummah as it is known today.

#### **How we assisted**

Through the support of our generous donors, we have been able to improve the quality of life of the neediest beneficiaries living in destitute conditions with the funds received. We were able to put a smile on faces of orphans, families, and the wider communities. We have distributed food parcels, clean water, medical treatments, Water projects across Sierra Leone and other countries as detailed above. We also ensure we provide emergency aid whenever the need arises wherever we can assist. We have done this this year in Libya, India, Sierra Leone, Morocco, Lebanon and Palestine by delivering essential aid to those in crisis situations.

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### **Achievements and performance (continued)**

We have carried out wide-ranging work in the Waterloo area of Sierra Leone with the aid we have received. With the generous support and the hard work of Aid 4 Ummah volunteers the charity is becoming more established and recognised locally as well as internationally.

Aid 4 Ummah is continuing to support two orphanages where children have lost their parents due to the deadly virus of Ebola in Sierra Leone. Furthermore, the charity has also established an educational centre which is almost reaching completion of construction. With the help of our partners, Aid 4 Ummah is doing its share to improve the quality of life of the people of Sierra Leone as well as providing aid as appropriate in various other countries.

In 2023 we began working in remote areas of Mauritania, located within the Sahara Desert. We identified 17 villages inhabited by individuals who had been freed from slavery within the last decade and their families. These families have very meagre possessions and lack daily necessities such as clean water, food and medical aid.

### **UK Work**

- Held a football tournament with 32 teams across the country to raise money for the Raheemiya Education Centre in Sierra Leone.
- Organised a sponsored sleepout in partnership with Feniscowles Cricket Club to raise awareness for the plight of the homeless.
- Held a charity cricket match in partnership with Feniscowles CC to raise funds for homelessness.
- Held an annual charity dinner to show transparency to our donors and raise funds for the Raheemiya Education Centre.

Promoting community cohesion through sport. We held a football tournament which saw 32 teams from across the country of different faiths and backgrounds come together to play for charity.



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### **Achievements and performance (continued)**

Held a sponsored sleepout in partnership with Feniscowles Cricket Club as well as a charity cricket match to raise awareness and funds for the homeless.



### **International Work**

- Orphanage running which houses 75 orphans who we sponsor and educate through our donors' support (Sierra Leone)
- Orphans' Gifts (Sierra Leone, Mauritania, Morocco)
- Completed build of Raheemiya Education Centre (Sierra Leone)
- Distributions of food parcels to the poor and needy and feedings in poor areas (Sierra Leone, Mauritania, Morocco, Palestine, Uganda, India, Pakistan and Lebanon)
- Shelter homes for the homeless poor (Sierra Leone, Mauritania, Morocco)
- Funding life-changing medical surgeries as well as aftercare for the poor and needy, including eye cataract surgeries and hernia operations (Sierra Leone)
- Distributing wheelchairs to disabled children and individuals in Uganda
- Distributing Qurans in poor and deprived areas (Sierra Leone, Mauritania)
- Sponsoring imams in rural communities in Sierra Leone
- Empowering women in deprived areas through sewing programmes (Sierra Leone, Mauritania)
- Empowering families in Mauritania by providing milking goats
- Building water borehole in poor areas of Sierra Leone
- Distributing clean water to those with limited access to it in the Sahara Desert (Mauritania)



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**Achievements and performance (continued)**

- Distributing monetary funds to ex slave families in Mauritania
- Providing various forms of emergency aid to families in Palestine through international partners: food parcels, clean water, emergency packs, blankets, sanitary packs.
- Holding medical camp via international partner in Palestine to deliver medical aid
- Providing emergency aid to families in Lebanon
- Providing emergency aid to families and individuals affected by the devastating earthquake in Morocco
- Providing emergency aid to victims of flooding (Sierra Leone, India, Libya)
- Weekly feedings for the poor (Pakistan)
- Hifz sponsorship (India, Syria & Yemen)
- Water pumps in areas where there is limited or no clean water access (Bangladesh, Myanmar, Pakistan, Sri Lanka)
- Qurbani distributions in various countries (Sierra Leone, Mauritania, India, Pakistan, Nepal)
- Building mosques in deprived areas (Morocco, Sierra Leone, Mauritania)

**SIERRA LEONE**

Completed the construction of the Raheemiya Islamic Educational Centre in Sierra Leone. This will provide children in the locality who would otherwise be on the streets with both Islamic education and wider education in order to give them a real chance in their future. Support is also provided to adults through various projects.



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**Achievements and performance (continued)**

Aid 4 Ummah Orphanage in Sierra Leone is complete and in use. It accommodates up to 200 orphans however the current intake is 75 orphans. The orphanage is fully furnished with 100 bunk beds, bedding. It also has a separate canteen and kitchen area. All health & safety requirements have been met and are quarterly updated. In addition, our nearby Medical Centre provides free medical assistance to needy beneficiaries in local area. A new playground was also installed for the children.



Aid 4 Ummah carried out various projects focused on orphans, such as orphans' gifts, back to school projects and orphan feedings.





### **Achievements and performance (continued)**

We have and continue to build shelter homes for those without housing in rural areas in Sierra Leone. Many of these houses have reached completion and the beneficiaries have moved into them and distributing Qurans in poor areas of Sierra Leone.



We have supported selected imams in Sierra Leone to work in masjids in the local area and spread the message of Islam and provide wider support to their local communities through sponsorships from donors.



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**Achievements and performance (continued)**

We have distributed hundreds of food parcels to the most in need throughout the year. These food parcels included enough food to feed a whole family for a month.



We initiated an empowerment project in collaboration with a UK-based small business, focused on empowering widows through a sewing training programme and sewing kits. We provided emergency aid kits to families affected by flooding which resulted in loss of life and homes.





### **Achievements and performance (continued)**

Built water boreholes, providing clean running water to poor families. Provided daily hot meals to the poor and needy throughout the month of Ramadhan.



### **MAURITANIA**

Aid 4 Ummah distributed food parcels to ex slave families living in the Sahara Desert. These food parcels included enough food to feed a whole family for a month. Gifts, toys and treats for orphans and needy children were given out to the young beneficiaries.



**Aid 4 Ummah  
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**Trustees' Annual Report (Incorporating the Director's Report)  
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**Achievements and performance (continued)**

Distributing monetary funds to ex slave families in Mauritania. Building homes for poor families in the Sahara Desert.



We distributed wooden boards to children which are used to learn to read and write and distributing Qurans to poor families in the Sahara Desert.





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**Achievements and performance (continued)**

Distributed sewing kits to poor women as part of our empowerment project. We distributed milking goats to people in need to help as part of our empowerment project.



**MOROCCO**

In September 2023, we responded to the devastating impact of the earthquake in Morocco by providing various forms of aid immediately as well as throughout the rest of the year.

We provided monetary funds to the victims of the earthquake and distributed treats to children.



### **Achievements and performance (continued)**

Distributed food parcels to families affected by the earthquake, as well as clothes and blankets and built shelter homes for those who had lost their homes.



### **PALESTINE**

We sent aid trucks filled with medical aid and food and water to families in Palestine.





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**Achievements and performance (continued)**

Distributed fresh food and clothing, and provided hot meals, distributed blankets and sanitary packs.



We set up a mobile bakery, providing fresh baked goods to those in need. We held a 3-day medical camp, providing medicine and treatment to 1500+ displaced people.



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**Achievements and performance (continued)**

**UGANDA**

In Uganda, we provided wheelchairs to disabled individuals in poor areas, provided daily meals throughout the month of Ramadhan in deprived areas.



**INDIA**

In India one of our main projects is food aid distributions for the needy people. We provided daily meals throughout Ramadhan as well as food packs.





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**Achievements and performance (continued)**

**PAKISTAN**

Provided hot meals to the poor throughout the year and built many water pumps. The water pumps were installed in rural areas to provide clean water to families and communities.



**LEBANON**

Aid 4 Ummah provided emergency aid to families affected by the conflict in Lebanon.



## **Achievements and performance (continued)**

### **QURBANI**

We carried out Qurbani (sacrificing an animal to feed the poor) which was distributed in the most in need areas in the following countries: India, Mauritania, Nepal, Pakistan, and Sierra Leone.



### **MOSQUES**

Aid 4 Ummah built mosques in deprived areas of the following countries: Morocco, Sierra Leone and Mauritania.



### **Financial review**

Period Ended 28 February 2025 has been a strong financial period, Aid 4 Ummah raised over £2.4m including Gift Aid. Aid 4 Ummah spent around £2.06m helping the large number of beneficiaries we support in all areas of the world from natural disasters and war zones to educational and orphan programmes.

At the same time the balance sheet shows reserves of £410,415 (2023: £76,129), this includes £6,713 Tangible Assets. Moreover, in the event of a significant drop in funding, the Trustees feel that they would be able to continue the current activities of the Charity through the availability of these reserves. The Charity needs to be able to respond quickly to emergencies should the need arise, to get aid and assistance where most needed around the world. The Charity's reserve policy is to hold equivalent to three months operating costs.

### **Plans for Future Periods**

#### **Aims and key objectives for future periods**

The Charity intends to continue the projects outlined above and to expand them as required by needs on the ground and determined by the limits of our capacity. In addition, we will continue to consider other projects, within the funds and staff capacity available, and based on comprehensive and up-to-date needs assessments. Furthermore, we will continue to closely monitor the progress of the various projects and to analyse the challenges facing them. A number of issues have been identified:

- We will work to provide the most appropriate solutions for our beneficiaries. This will be realised through the development of appropriate accountability, compliance and quality tools/mechanism to align with industry standards and best practice.
- To ensure we have the resources and systems in place to play a leading role in defining and shaping the direction of The Charity. The quality of programming delivered align with humanitarian principles and are delivered in the most efficient and effective way.
- To ensure professionalism, integrity, transparency & accountability.

#### **Sectors of work:**

Our programmes are structured into seven sectors of work:

- Food Security & Livelihood
- WASH (Water, Sanitation and Hygiene)
- NFI (Non-Food Items)
- Health and Medical Care
- Education
- Social & Seasonal
- Programmes
- Protection

### **Plans for Future Periods (continued)**

Each of these areas is managed by a dedicated team, in charge of the planning, implementation, reporting and documentation of projects within their respective sector.

### **Going Concern**

In view of the financial performance as at the balance sheet date, the Board of Trustees has a reasonable expectation that The Charity will have the resources to continue in operational existence for the foreseeable future.

The Trustees believe there are no material uncertainties that call into doubt our ability to continue as a going concern. The annual financial statements have therefore been prepared on the basis that The Charity is a going concern.

### **Public Benefit**

The Trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by The Charity Commission for England and Wales.

### **Fundraising**

The Charity strives to adhere to relevant statutory regulations including the Data Protection Act (2018), Charities Act (2011) and the Telephone Preference Service. We are continually revising our policies and procedures as we grow to keep up-to date with changes in legislation and regulations.

Aid 4 Ummah is registered with the Fundraising Regulator and have developed our procedures to comply with the Code of Fundraising Practice.

Aid 4 Ummah is also a member of the Institute of Fundraising and our fundraising activities are legal, open, honest and respectful. The Charity utilises a number of different fundraising approaches, which includes the following:

- Major donor giving, Corporate giving, Online giving
- Community fundraising
- Challenges
- Events
- Volunteers

Fundraising activities are carried out by our own staff and volunteers.

### **Code of Fundraising Practice**

We comply with the Fundraising Regulator's Code of Fundraising Practice and ensure our fundraising activities reflect the code standards.

### **General Data Protection Regulation (GDPR)**

Staff are required to read and understand the organisational GDPR policy which is accessible to all new staff and volunteers. GDPR training is ongoing for new staff and volunteers. We have a Data Protection policy and privacy statements.

### **Protection of Vulnerable People**

The Charity abides by the Fundraising Regulator'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 facing fundraising activity is undertaken, we brief staff and volunteers on best practice and make them aware of the need to identify, respect, support and protect vulnerable people.

### **Complaints Handling**

There may be times when we do not meet the high standards we set ourselves and for such instances we have a complaints policy in place. Complaints are captured centrally, dealt with in accordance with the process laid down in the policy and reported to the Fundraising Regulator through the annual return. In 2024-25 we received 0 complaints (2023: 0).

### **Risk Management**

The Trustees take their responsibilities towards staff, donors, and beneficiaries very seriously. An important aspect of discharging these responsibilities involves the identification and management of all potential risks that might compromise staff, resources, or ability to deliver programmes.

The Charity, therefore, has the ultimate duty to regularly identify and review the risks to which The Charity is exposed, and ensure that appropriate controls are in place to provide reasonable assurance against fraud, malicious acts, and error. The Trustees, along with the senior staff, actively review these risks on a regular basis.

Risks are complex, due to the nature of the work we carry out. They are assessed on the basis of their likelihood and potential impact, which would allow the implementation of mitigation strategies to manage these risks. Also, wherever possible, risks are covered by suitable insurance, to reduce their financial impact.

The principal risks to the charity have been identified as:

### **Strategic Reputation**

One of the most valuable assets of any charity is its reputation. It is vitally important that we do all we can to meet the expectations of our donors, beneficiaries, supporters and other organisations that we partner with.

To protect The Charity against reputational damage, we implement the following policies:

- Fraud, Corruption and Bribery - We work very hard to ensure that integrity and transparency are embedded in all our policies and procedures. Conflict of interest; Anti-Bribery; Anti-Terrorism and Anti-Money Laundering policies are introduced and closely monitored.
- Senior level representation on many important forums and influential fronts, to ensure positive visibility.

### **Operational**

Risks in this area include physical risks to our personnel and volunteers, and risks compromising the continuation of project delivery. To mitigate against such risks, The Charity has taken the following actions:

- Developed Standard Operating Procedures for common processes to protect against loss of key staff or volunteers;
- Improved the quality and the scope of training, to disseminate skills and good practice within the organisation, and to ensure staff safety and wellbeing;
- Regular reviews of key systems and procedures to improve and strengthen the internal policies and communication processes, thus maintaining a clear structure of delegated authority and control;
- Adopted clear processes to review and assess our performance management system on the ground;
- All programmes have up-to-date security policies, which include the provision of regular comprehensive security briefings and assessments, in response to rapid changes in the political situation;
- Culture and Behaviour – Aid 4 Ummah monitors and learns lessons from peer organisations and as such focused on ensuring it develops the right culture and behaviour as The Charity grows:
  - As such we have undertaken a review of policy and procedures to ensure they are 'fit for purpose'.
  - A programme of regular training for all staff.

The Trustees, are therefore, satisfied that adequate systems and procedures are in place to manage and minimise exposure to the identified risks.



**Trustees' responsibilities statement**

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charitable company trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Auditor**

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by The Trustees of the Charity **on 24 December 2025** and signed on its behalf by:

**Mr Mubeen Mulla**  
**Trustee**

### **Opinion**

We have audited the financial statements of Aid 4 Ummah (the 'charitable company') for the period ended 28 February 2025 which comprise the statement of financial activities (including income and expenditure account), the statement of financial position, the statement of cash flows 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, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 28 February 2025 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 charitable company'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.

### **Other information**

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information included in the annual report. 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.

### **Opinions 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, which includes the directors' report prepared for the purposes of company law, for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within 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 in relation to which 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

**Independent Auditor's Report to the Members of Aid 4 Ummah (continued)  
Period ended 28 February 2025**

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- 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; or
- 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 trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the 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.

**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:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charitable company's policies and procedures relating to:

**Independent Auditor's Report to the Members of Aid 4 Ummah (continued)  
Period ended 28 February 2025**

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- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charitable company operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charitable company from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of noncompliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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 noncompliance with regulation. This risk increases the more that 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 occurring 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Other matter**

The financial statements for Aid 4 Ummah for the year ended 31 August 2023 were not audited.

**Aid 4 Ummah  
Company Limited by Guarantee**

**Independent Auditor's Report to the Members of Aid 4 Ummah (continued)  
Period ended 28 February 2025**

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**Use of our report**

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 charitable company's members those matters 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Mijos Xavier FCCA (Senior Statutory Auditor)**

**For and on behalf of  
Xaviers Accountants Limited  
Chartered Certified Accountants & statutory auditor**  
Suite 3J  
Recycling Lives Centre  
1A Essex Street  
Preston  
PR1 1QE

**Date: 24 December 2025**

**Aid 4 Ummah  
Company Limited by Guarantee**

**Statement of Financial Activities (including income and expenditure account)  
Period ended 28 February 2025**

	Notes	Unrestricted Funds	Restricted Funds	Period Ended 28-Feb-25 Total Funds	Year Ended 31-Aug-23 Total Funds
		£	£	£	£
<b>Income and endowments from:</b>					
Donations and Legacies	4	583,172	1,812,507	2,395,678	860,613
<b>Total income</b>		<b>583,172</b>	<b>1,812,507</b>	<b>2,395,678</b>	<b>860,613</b>
<b>Expenditure on:</b>					
Charitable activities	5a	-	(1,827,672)	(1,827,672)	(746,140)
Support Costs	5b	(233,719)	-	(233,719)	(154,185)
<b>Total expenditure</b>		<b>(233,719)</b>	<b>(1,827,672)</b>	<b>(2,061,391)</b>	<b>(900,326)</b>
<b>Net income for the year</b>		349,452	(15,165)	334,287	(39,713)
Transfers between funds	15	(169,775)	169,775	-	-
<b>Net movement in funds</b>		<b>179,678</b>	<b>154,609</b>	<b>334,287</b>	<b>(39,713)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		34,771	41,358	76,129	115,842
<b>Total funds carried forward</b>		<b>214,448</b>	<b>195,967</b>	<b>410,415</b>	<b>76,129</b>

The notes on pages 34 to 45 form an integral part of these financial statements.

**Aid 4 Ummah  
Company Limited by Guarantee**

**Statement of Financial Position  
28 February 2025**

		<b>Period Ended 28-Feb-25 Total Funds</b>	<b>Year Ended 31-Aug-23 Total Funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	11	6,713	9,672
<b>Total fixed assets</b>		<b>6,713</b>	<b>9,672</b>
<b>Current assets</b>			
Stocks			
Debtors	12	104,986	
Cash at bank and in hand		312,055	67,910
<b>Total current assets</b>		<b>417,041</b>	<b>67,910</b>
<b>Creditors</b>			
amounts falling due within one year	13	(13,339)	(1,453)
<b>Net current assets</b>		<b>403,703</b>	<b>66,457</b>
<b>Net assets</b>		<b>410,415</b>	<b>76,129</b>
The total net assets of the charity are funded by the funds of the charity, as follows:-			
Unrestricted Funds	15	214,448	34,771
Restricted Funds	15	195,967	41,358
<b>Total Charity Funds</b>		<b>410,415</b>	<b>76,129</b>

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

The financial statements were approved by the board of trustees and authorised for issue and are signed on behalf of the board by:

Mr Mubeen Mulla  
Trustee  
24 December 2025

The notes to the accounts on pages 34 to 45 form part of these financial statements.



**Aid 4 Ummah  
Company Limited by Guarantee**

**Statement of cash flows  
Period ended 28 February 2025**

**Reconciliation of net income/ (expenditure) to net cash flow from operating activities**

	<b>Period Ended 28-Feb-25 £</b>	<b>Year Ended 31-Aug-23 £</b>
Net income as shown in the Statement of Financial Activities	334,287	(39,713)
Adjustments for:		
Depreciation charges	2,959	2,959
Dividends, interest and rents from investments	-	-
Decrease in stocks	-	-
Decrease in debtors	(104,986)	-
Increase in creditors, excluding loans	11,886	(1,056)
<b>Net cash provided by operating activities</b>	<b>A 244,145</b>	<b>(37,810)</b>

**Cash flows from operating activities**

Net cash provided by operating activities as shown below	<b>A</b>	244,145	(37,810)
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**Cash flows from investing activities**

Interest received	-	-
Purchase of property, plant and equipment	-	(8,948)
Purchase of Investments	-	-
Other investment income, inc rents from investments	-	-
<b>Net cash provided by investing activities</b>	<b>B</b>	<b>(8,948)</b>

<b>Overall cash provided by all activities</b>	<b>A+B</b>	<b>244,145</b>	<b>(46,757)</b>
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**Cash movements**

Change in cash and cash equivalents from activities in the year ended	244,145	(46,757)
Cash and cash equivalents at beginning of the year	67,910	114,668
<b>Cash at bank and in hand less overdrafts at year ended</b>	<b>312,055</b>	<b>67,910</b>

	<b>01-Sep-23 £</b>	<b>Cashflows £</b>	<b>28-Feb-25 £</b>
<b>Reconciliation in net funds</b>			
Cash at bank and in hand	67,910	244,145	312,055
<b>Total</b>	<b>67,910</b>	<b>244,145</b>	<b>312,055</b>

### **1. General Information**

Aid 4 Ummah meets the definition of a public benefit and a private company limited by guaranteed, registered in England & Wales and a registered charity in England & Wales. The address of the registered office is Suite 22, Blackburn Gateway Business Centre, Sandpits Lane, Blackburn, BB1 3NY.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

### **3. Accounting Policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Basis of preparation**

The financial statements have been prepared on historical cost basis. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The accounting period has been extended to 18 months, and these financial statements cover the period 1 September 2023 to 28 February 2025. The financial statements are presented in sterling, which is the presentational currency of the entity.

#### **Going concern**

The Trustees consider that there are no material uncertainties about The Charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by The Charity.

#### **Income and endowments**

All income is recognised once The Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### **Donations and legacies**

Donations are recognised when The Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of

**Donations and legacies (continued)**

performance by The Charity before The Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of The Charity and it is probable that these conditions will be fulfilled in the reporting period.

**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 that 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.

**Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

**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.

**Grant provisions**

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

**Financial instruments**

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost.

Financial assets held at amortised cost comprise cash and bank in hand, debtors and other debtors. Financial liabilities held at amortised cost comprise all creditors except social security and other taxes.

Financial assets held at amortised cost was £417,041 (2023: £67,910). Financial liabilities held at amortised cost was £9,474 (2023: £1,007).

**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.

**Tangible fixed assets**

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities. The charity's subsidiary is subject to corporation tax in the same way as any commercial organisation.

**Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

**Fund structure**

Unrestricted income funds are general funds that are available for use at The Trustees' discretion in furtherance of the objectives of The Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Pensions and other post retirement obligations**

The Charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and The Charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

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**Critical accounting judgements and key sources of estimation uncertainty**

The Trustees are required to make judgments, estimates, and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

**Significant judgement and estimates**

There are no significant judgements and estimates having a material effect on the financial statements.

**4. Donations and legacies**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Period Ended 28-Feb-25</b>	<b>Year Ended 31-Aug-23</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	184,356	1,812,507	1,996,862	763,341
Gift Aid	398,816	-	398,816	97,272
	<b>583,172</b>	<b>1,812,507</b>	<b>2,395,678</b>	<b>860,613</b>

**5. Total charity resources expended**

**5a. Cost of charitable activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Period Ended 28-Feb-25</b>	<b>Year Ended 31-Aug-23</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Education	-	124,834	124,834	
Empowerment	-	254,157	254,157	
Food	-	489,482	489,482	
Medical	-	104,020	104,020	
Shelter	-	771,445	771,445	
Water	-	22,395	22,395	
Most Needy	-	61,340	61,340	746,140
	<b>-</b>	<b>1,827,672</b>	<b>1,827,672</b>	<b>746,140</b>

Charitable activities include grants received from charitable organisations, relating to various humanitarian projects amounting to £60,450 (2023: £31,780).

**Aid 4 Ummah  
Company Limited by Guarantee**

**Notes to the Financial Statements (continued)  
Period ended 28 February 2025**

**5a. Cost of charitable activities (continued)**

Expenditure on charitable activities comprises costs associated with the provision of emergency relief and other humanitarian developments, carried out by the charity, directly and through partner organisations worldwide. This is further analysed by country as follows:

Aid 4 Ummah Sierra Leone and Aid 4 Ummah Mauritania have been established as a separate legal entity in their own jurisdiction to deliver projects on behalf of Aid 4 Ummah UK. Consequently, their transactions and balances are not included within the financial statements of Aid 4 Ummah UK.

	<b>Period Ended 28-Feb-25</b>	<b>Year Ended 31-Aug-23</b>
	<b>£</b>	<b>£</b>
Bangladesh	-	1,740
India	35,850	52,127
Indonesia	42,500	-
Lebanon	5,000	-
Mauritania	1,083,388	220,984
Morocco	84,030	2,000
Pakistan	5,300	19,369
Palestine	200,580	-
Sierra Leone	242,820	389,286
Sri Lanka	-	2,080
Türkiye	21,350	46,720
Uganda	2,255	-
UK	-	7,943
Yemen	-	3,890
Zimbabwe	104,600	-
	<b>1,827,672</b>	<b>746,140</b>

**Aid 4 Ummah  
Company Limited by Guarantee**

**Notes to the Financial Statements (continued)  
Period ended 28 February 2025**

**5b. Cost of supporting charitable activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Period Ended 28-Feb-25</b>	<b>Year Ended 31-Aug-23</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accountancy Fees	1,108	-	1,108	1,201
Advertising and Marketing	25,622	-	25,622	20,111
Audit Fees	8,400	-	8,400	-
Bank Charges	409	-	409	99
Depreciation	2,959	-	2,959	2,959
General Expense	4,727	-	4,727	-
Insurance	300	-	300	195
IT Expenditure	5,863	-	5,863	-
Light & Heat	5,724	-	5,724	-
Professional Fees	29,007	-	29,007	23,416
Rent and Rates	15,637	-	15,637	26,010
Repairs	-	-	-	974
Staff Salaries	96,220	-	96,220	41,028
Telephone and Stationary	5,256	-	5,256	4,934
Travel	26,859	-	26,859	26,541
Trustee Expenses	5,629	-	5,629	-
Volunteer Expenses	-	-	-	6,717
	<b>233,719</b>	<b>-</b>	<b>233,719</b>	<b>154,185</b>

**6. Grants to Institutions**

Expenditure on charitable activities comprises costs associated with the provision of housing, healthcare facilities, food, water and education carried out by the charity, directly and through partner organisations worldwide

## **6. Grants to Institutions (continued)**

This is further analysed as follows:

<b>Partner</b>	<b>Period Ended 28-Feb-25 £</b>	<b>Year Ended 31-Aug-23 £</b>
Children of Adam	2,900	19,269
Heal Humanity	127,175	-
Ihsan For Children Foundation	78,405	-
Aid 4 Ummah (Indonesia)	42,500	-
Aid 4 Ummah (Mauritania)	1,083,388	317,952
Aid 4 Ummah (Sierra Leone)	242,820	71,037
Islamic Women's Initiative Network (Zimbabwe)	104,600	58,795
Assoc Marocaine (Morocco)	17,140	-
Souss (Morocco)	66,890	-
Other Partners	61,855	55,080
	<b>1,827,672</b>	<b>522,133</b>

The Charity makes grants to several differing partner charities and individuals around the world after due consideration and careful assessment of the partner charity and /or individual. The partner charities are used as an extension of Aid 4 Ummah to help further the objectives of the charity and carry out specific charitable programmes under the direction of Aid 4 Ummah.

All partner charities are subject to 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.

## **7. Trustees' remuneration**

No trustees were remunerated during the period ended 28 February 2025 (2023: nil). One trustee incurred expenses of £5,629 for travel and subsistence during the period ended 28 February 2025 (2023: £nil).



## 8. Staff costs

	Period Ended 28-Feb-25	Year Ended 31-Aug-23
	£	£
Gross Salaries including employers NIC for all staff	95,410	39,709.94
Pension costs	811	1,318.06
Trustees' Remuneration as detailed in note 5	-	-
<b>Total salaries, wages and related costs</b>	<b>96,220</b>	<b>41,028</b>

The number of employed staff for the period ended 28 February 2025 was 3 (2023: 2).

During the year no employee was paid compensation (2023: £nil). No employees received emoluments (including pension costs) more than £60,000 per annum (2023: £nil). Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

The key management personnel of the group is the Chief Executive Officer and all other trustees. The total employee benefits of the key management personnel of the charity were nil (2023: £nil).

The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

## 9. Volunteer Contribution

### **Total Volunteers Involved: 20**

All members and attendees of the charity were considered active volunteers throughout the year.

### **Average Hours Contributed per Volunteer:**

Each volunteer contributed an estimated 4 hours per month, totalling approximately 960 hours per year.

### **Types of Activities Supported:**

- Event Organisation Support: Assisting in planning, setting up, and running charity events.
- Administrative Work: Helping with record-keeping, communication, and general office tasks.

## 10. Volunteer Contribution (continued)

### Impact Summary:

The consistent monthly contributions by volunteers played a vital role in the smooth operation and success of the charity's events and administrative functions. Their dedication significantly reduced operational costs and strengthened community engagement.

## 11. Tangible assets

### At period ended 28 February 2025

	Equipment £	Total £
<b>Cost</b>		
At 1 September 2023	14,794	14,794
Additions	-	-
Disposals	-	-
At 28 February 2025	<u>14,794</u>	<u>14,794</u>
<b>Depreciation</b>		
At 1 September 2023	5,122	5,122
Charge for the period	<u>2,959</u>	<u>2,959</u>
At 28 February 2025	<u>8,081</u>	<u>8,081</u>
<b>Net book value</b>		
At 28 February 2025	<u>6,713</u>	<u>6,713</u>
At 31 August 2023	9,672	9,672

All assets are used for charitable purposes and there are no inalienable or heritage assets.

Aid 4 Ummah utilises land owned by 2 Trustees to further charitable activities in Sierra Leone through Aid 4 Ummah (SL) Ltd.

## 12. Debtors

	Period Ended 28-Feb-25 £	Year Ended 31-Aug-23 £
Accrued income	103,993	-
Prepaid Expenditure	<u>993</u>	<u>-</u>
	<u>104,986</u>	<u>-</u>

**Aid 4 Ummah  
Company Limited by Guarantee**

**Notes to the Financial Statements (continued)  
Period ended 28 February 2025**

**13. Creditors: amounts falling due within one year**

	<b>Period Ended 28-Feb-25</b>	<b>Year Ended 31-Aug-23</b>
	<b>£</b>	<b>£</b>
Accruals	9,474	1,007
PAYE and other taxes	3,865	447
	<b>13,339</b>	<b>1,453</b>

**14. Net incoming resources stated after charging:**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Period Ended 28-Feb-25</b>	<b>Year Ended 31-Aug-23</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Auditors Remuneration	8,400	-	8,400	-
Depreciation	2,959	-	2,959	2,959
Exchange (gain) / loss	-	-	-	-
	<b>11,359</b>	<b>-</b>	<b>11,359</b>	<b>2,959</b>

**15. Analysis of funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Period Ended 28-Feb-25</b>	<b>Year Ended 31-Aug-23</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accumulated funds b/f	34,771	41,358	76,129	115,842
Total Income for the year	583,172	1,812,507	2,395,678	860,613
Total Expenditure for the year	(233,719)	(1,827,672)	(2,061,391)	(900,326)
Transfers	(169,775)	169,775	-	-
<b>Closing revenue funds c/f</b>	<b>214,448</b>	<b>195,967</b>	<b>410,415</b>	<b>76,129</b>

**Aid 4 Ummah  
Company Limited by Guarantee**

**Notes to the Financial Statements (continued)  
Period ended 28 February 2025**

**15. Analysis of funds (continued)**

All restricted funds are for delivery of humanitarian projects, the restricted fund comprises of:

	<b>Period Ended 28-Feb-25</b>	<b>Year Ended 31-Aug-23</b>
	<b>£</b>	<b>£</b>
Emergency	2,011	-
Education	20,555	-
Food	35,020	-
Most Needed	12,645	-
Shelter	8,226	-
Water	99,783	41,358
Winter	17,727	-
	<b>195,967</b>	<b>41,358</b>

**16. Analysis of net assets between funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 28-Feb-25</b>	<b>Total Funds 31-Aug-23</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Assets	6,713	-	6,713	9,672
Current Assets	221,074	195,967	417,041	67,910
Creditors	(13,339)	-	(13,339)	(1,453)
<b>Net assets</b>	<b>214,448</b>	<b>195,967</b>	<b>410,415</b>	<b>76,129</b>

**17. Ultimate controlling party**

The charity is under the control of its legal members.

There has been a change in the key management personnel. Zubier Ismail was appointed on 9 January 2024.

**18. Guarantees**

Aid 4 Ummah is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up by while he or she is a member, or within one year after he or she ceases to be a member.

## 19. Related party disclosures

Aid 4 Ummah (SL) Ltd has been set up to manage the charitable works in Sierra Leone and is associated by virtue of one common trustee.

During the accounting period, the charity gave a financial assistance grant, under 4.1 of the Articles of Association to a trustee, Mr M Mulla of £22,276 (2023: £nil), which has been repaid in full and no balance was outstanding at the period end 28 February 2025.

No other related party transactions during this period (2023: £nil).

## 20. Statement of financial activities and income and expenditure account comparatives for prior year

	Unrestricted Funds	Restricted Funds	Year Ended 31-Aug-23 Total Funds
	£	£	£
<b>Income and endowments from:</b>			
Donations and legacies	97,272	763,341	860,613
<b>Total income</b>	<b>97,272</b>	<b>763,341</b>	<b>860,613</b>
<b>Expenditure on:</b>			
Support Costs	(154,185)		(154,185)
Charitable activities		(746,140)	(746,140)
<b>Total expenditure</b>	<b>(154,185)</b>	<b>(746,140)</b>	<b>(900,326)</b>
<b>Net income for the year</b>	<b>(56,913)</b>	<b>17,201</b>	<b>(39,713)</b>
Transfers between funds	12,495	(12,495)	-
<b>Net movement in funds</b>	<b>(44,418)</b>	<b>4,706</b>	<b>(39,713)</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	79,190	36,652	115,842
<b>Total funds carried forward</b>	<b>34,771</b>	<b>41,358</b>	<b>76,129</b>