

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025  
FOR  
TAYSIR RELIEF FOUNDATION**

Prestons & Jacksons Partnership LLP  
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# **TAYSIR RELIEF FOUNDATION**

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**TAYSIR RELIEF FOUNDATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 5 APRIL 2025**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Taysir Relief Foundation is an international charitable organisation established to relieve and prevent poverty in England, Wales, Somalia, and Kenya. The charity aims to achieve its objectives by providing basic necessities such as food, water, and shelter; education through learning centres and educational materials; healthcare assistance; and emergency humanitarian relief in response to disasters. The charity operates without discrimination based on race, religion, or background.

**Public benefit**

In planning and delivering its activities, the trustees have complied with their duties under section 17 of the Charities Act 2011 to have due regard to Charity Commission guidance on public benefit. The trustees are satisfied that the activities carried out during the year provided clear public benefit by addressing immediate humanitarian needs and supporting long-term community development projects.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

During the year ended 5 April 2025, the charity generated total income of £21,528 (2024: £14,674), the majority of which was restricted for specific charitable purposes. Total charitable expenditure for the year amounted to £20,370, with governance and support costs of £1,283. The charity successfully delivered its Ramadan feeding programme in southern Somalia, supporting 150 vulnerable families including orphans, widows, elderly individuals, and patients with medical conditions. Each family received food packages sufficient to cover the full month of Ramadan. Additional assistance was provided through zakat al-fitr distributions at the end of the month.

Healthcare assistance was provided to individuals requiring medical attention, including diagnostic support, treatment, and ongoing medication. Construction continued on the Rawdha Community Learning Centre in Kismayo. During the year, the ground floor and first floor were completed, with work progressing towards the second floor. The completed project will provide educational facilities, income-generating units, and a prayer hall for the local community. Evidence of project delivery and outcomes was obtained through written reports, photographic records, and video reports submitted by field teams and local partners.

**FINANCIAL REVIEW**

**Financial position**

The charity recorded a net surplus of £1,158 for the year (2024: deficit £2,839). Restricted funds increased to £1,475 (2024: £882), while unrestricted funds remained in deficit at £8,127 (2024: £8,692).

**Reserves policy**

Unrestricted funds are used to meet administrative and governance costs of the charity, while restricted funds are applied strictly in accordance with donor instructions. Due to the charity's reliance on project-based funding, unrestricted reserves remain limited. The trustees continue to monitor this position closely.

**Going concern**

Despite the deficit on unrestricted funds at the year end, the trustees are satisfied that continued donor support and pledged donations received after the year end provide sufficient resources for the charity to continue operating for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

**TAYSIR RELIEF FOUNDATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 5 APRIL 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Taysir Relief Foundation is a Charitable Incorporated Organisation governed by its constitution and registered in accordance with the Charities Act 2011.

**Trustees**

The charity is managed by a Board of Trustees who served throughout the year. All trustees acted in a voluntary capacity and received no remuneration or expenses.

**Recruitment and appointment of new trustees**

The trustees intend to complete a skills assessment of the current board and recruit additional trustees where appropriate to strengthen governance and support future development.

**Risk management**

The trustees recognise the risks associated with overseas operations and have implemented procedures to mitigate financial, operational, and safeguarding risks. Funds transferred overseas are processed through regulated remittance providers. Project delivery and use of funds are monitored through receipts, written reports, photographic evidence, and video reports.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1165018

**Principal address**

17 Ketch Street  
Barking  
Essex  
IG11 7RY

**Trustees**

Mohamed Mahmoud  
Mohamoud Mohamed  
Yassin Moalim Mohamed  
Mohamed Moalim Mohamed  
Twaha Abubakar  
Salim Shakuwe

The above-mentioned trustees served throughout the financial year between 06/04/2024 and 05/04/2025. All trustees gave their time freely and none received any form of remuneration.

**Independent Examiner**

Anwer Patel, BA(Hons), FCA, BFP  
Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
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IG2 6HY

**TAYSIR RELIEF FOUNDATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 5 APRIL 2025**

Approved by order of the board of trustees on 31/01/2026 and signed on its behalf by:

MOHAMED MAHMOUD



.....  
Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TAYSIR RELIEF FOUNDATION**

### **Independent examiner's report to the trustees of Taysir Relief Foundation**

I report to the charity trustees on my examination of the accounts of Taysir Relief Foundation (the CIO) for the year ended 5 April 2025.

### **Responsibilities and basis of report**

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

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

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

A. PATEL

Anwer Patel, BA(Hons), FCA, BFP

Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY

Date: 03/02/2026

# TAYSIR RELIEF FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5 APRIL 2025

	Notes	Unrestricted fund £	Restricted fund £	5.4.25 Total funds £	5.4.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<u>1,848</u>	<u>19,680</u>	<u>21,528</u>	<u>14,674</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Charitable Activities		-	19,087	19,087	15,788
Support Activities		<u>1,283</u>	<u>-</u>	<u>1,283</u>	<u>1,725</u>
<b>Total</b>		<u>1,283</u>	<u>19,087</u>	<u>20,370</u>	<u>17,513</u>
<b>NET INCOME/(EXPENDITURE)</b>		565	593	1,158	(2,839)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>(8,692)</u>	<u>882</u>	<u>(7,810)</u>	<u>(4,971)</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>(8,127)</u></u>	<u><u>1,475</u></u>	<u><u>(6,652)</u></u>	<u><u>(7,810)</u></u>

The notes form part of these financial statements

# TAYSIR RELIEF FOUNDATION

## BALANCE SHEET 5 APRIL 2025

	Notes	5.4.25 £	5.4.24 £
<b>CURRENT ASSETS</b>			
Cash at bank		5,198	3,065
<b>CREDITORS</b>			
Amounts falling due within one year	8	(11,850)	(10,875)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(6,652)</u>	<u>(7,810)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(6,652)</u>	<u>(7,810)</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>(6,652)</u>	<u>(7,810)</u>
<b>FUNDS</b>	10		
Unrestricted funds		(8,127)	(8,692)
Restricted funds		<u>1,475</u>	<u>882</u>
<b>TOTAL FUNDS</b>		<u>(6,652)</u>	<u>(7,810)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31/01/2026 and were signed on its behalf by:

MOHAMED NATHANOU

22/01/26

Trustee

The notes form part of these financial statements



# **TAYSIR RELIEF FOUNDATION**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025**

### **1. ACCOUNTING POLICIES**

#### **Basis of preparation**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **Going Concern**

At Balance Sheet date, the unrestricted funds were in deficit at £8,127 (2024: Deficit -£8,692). This deficit was financed by Karze Hassana (Interest Free Loans) received from the community of £10,750.

For the above reasons, the trustees confirmed that the Foundation would be in operation for the next twelve months. As a result of this, the accounts have been prepared on a going concern basis.

#### **Income**

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

#### **Expenditure**

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

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

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

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

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

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

#### **Concessionary loans**

Concessional loans - These are interest free concessional loans from the community to the charity, which are repayable on demand and are showed as other creditors within one year.

# TAYSIR RELIEF FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2025

### 2. DONATIONS AND LEGACIES

	5.4.25	5.4.24
	£	£
Donations	<u>21,528</u>	<u>14,674</u>

### 3. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 4) £	Support costs £	Totals £
Charitable Activities	19,087	-	19,087
Support Activities	-	1,283	1,283
	<u>19,087</u>	<u>1,283</u>	<u>20,370</u>

### 4. GRANTS PAYABLE

	5.4.25	5.4.24
	£	£
Charitable Activities	<u>19,087</u>	<u>15,488</u>

The total grants paid to individuals during the year was as follows:

	5.4.25	5.4.24
	£	£
Zakat	1,022	205
Mosque and Community Centre	13,359	9,203
Ramadaan	4,706	6,080
	<u>19,087</u>	<u>15,488</u>

### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

# TAYSIR RELIEF FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2025

### 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 5.4.24

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	14,674	14,674
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activities	300	15,488	15,788
Support Activities	1,725	-	1,725
<b>Total</b>	2,025	15,488	17,513
<b>NET INCOME/(EXPENDITURE)</b>	(2,025)	(814)	(2,839)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	(6,667)	1,696	(4,971)
<b>TOTAL FUNDS CARRIED FORWARD</b>	(8,692)	882	(7,810)

### 7. KEY MANAGEMENT PERSONNEL

Key Management Personnel comprises of Board of Trustees.

### 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<b>5.4.25</b>	<b>5.4.24</b>
	<b>£</b>	<b>£</b>
Other creditors	<b>11,850</b>	<b>10,875</b>

Included in other creditors are Qardh Hassana loans which are concessional loans from the Community to the Charity.

# TAYSIR RELIEF FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2025

### 9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	5.4.25 Total funds £	5.4.24 Total funds £
Current assets	3,723	1,475	5,198	3,065
Current liabilities	(11,850)	-	(11,850)	(10,875)
	<u>(8,127)</u>	<u>1,475</u>	<u>(6,652)</u>	<u>(7,810)</u>

### 10. MOVEMENT IN FUNDS

	At 6/4/24 £	Net movement in funds £	At 5/4/25 £
<b>Unrestricted funds</b>			
General fund	(8,692)	565	(8,127)
<b>Restricted funds</b>			
Restricted fund	882	593	1,475
<b>TOTAL FUNDS</b>	<u>(7,810)</u>	<u>1,158</u>	<u>(6,652)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,848	(1,283)	565
<b>Restricted funds</b>			
Restricted fund	19,680	(19,087)	593
<b>TOTAL FUNDS</b>	<u>21,528</u>	<u>(20,370)</u>	<u>1,158</u>

**TAYSIR RELIEF FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2025**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 6/4/23 £	Net movement in funds £	At 5/4/24 £
<b>Unrestricted funds</b>			
General fund	(6,667)	(2,025)	(8,692)
<b>Restricted funds</b>			
Restricted fund	1,696	(814)	882
<b>TOTAL FUNDS</b>	<u>(4,971)</u>	<u>(2,839)</u>	<u>(7,810)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(2,025)	(2,025)
<b>Restricted funds</b>			
Restricted fund	14,674	(15,488)	(814)
<b>TOTAL FUNDS</b>	<u>14,674</u>	<u>(17,513)</u>	<u>(2,839)</u>

**The restricted funds at 5th April 2025:**

Funds	Bal at 6/4/24 £	Income £	Expenditure £	Transfer £	Bal at 5/4/25 £
Ramadaan	696	4,337	(4,706)	-	327
Zakaat	-	525	(1,022)	497	-
Medical	186	-	-	-	186
Mosque and Community Centre	-	14,818	(13,359)	(497)	962
<b>Total</b>	<u>882</u>	<u>19,680</u>	<u>(19,087)</u>	<u>-</u>	<u>1,475</u>

Restricted fund carried forward are for the various projects related above.

**TAYSIR RELIEF FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2025**

**11. RELATED PARTY DISCLOSURES**

The trustees donated £1,500 (2024: £2,500) during the year.

# TAYSIR RELIEF FOUNDATION

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5 APRIL 2025

	5.4.25 £	5.4.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<u>21,528</u>	<u>14,674</u>
<b>Total incoming resources</b>	<b>21,528</b>	<b>14,674</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Madrassa Books	-	300
Charitable projects	<u>19,087</u>	<u>15,488</u>
	<b>19,087</b>	<b>15,788</b>
<b>Support costs</b>		
<b>Management</b>		
Telephone	<b>183</b>	<b>850</b>
<b>Governance costs</b>		
Independent Examiners Fees	<u>1,100</u>	<u>875</u>
Total resources expended	<u>20,370</u>	<u>17,513</u>
<b>Net income/(expenditure)</b>	<u><b>1,158</b></u>	<u><b>(2,839)</b></u>

This page does not form part of the statutory financial statements

