

Annual report and unaudited financial statements
for the year ended 31 December 2025
for
Pakeeza Trust

Pakeeza Trust

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for the year ended 31 December 2025

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Pakeeza Trust

Trustees' report for the year ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 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

Pakeeza Trust is a UK based registered charity, The objectives of the Charity as specified in the Trust Deed are the establishment and operation of (through collection of donations) for the sole purpose of distributing financial aid and food packages to poor and needy widows and orphans in Gujrat India.

The Charity was formed following a personal family initiative in 2002 to help, provide and distribute food to a few needy widows and orphans but as the years went by through word-of-mouth people started to find out how the current trustees of the Charity and their families were helping these individuals and they then requested to contribute financially. It was then decided to setup this charity and this in turn now a charity (formed in 2017) that provides for more than a few hundred orphans and widows with regular financial support and food goods in Gujrat India and that's when people outside of family wanted to contribute to this needy cause.

The sole purpose of the charity is to help as many people as possible in the Indian State of Gujerat but has to meet the criteria of a Widow and Orphan and in severe need of aid (has very limited financial resources and no regular income). Aid is provided monthly.

Pakeeza Trust is in Bolton, a town in Greater Manchester in England. In the foothills of the West Pennine Moors, Bolton is between Manchester (10 miles (16 km) south-east), Blackburn, Wigan, Bury and Salford. It is surrounded by several towns and villages that form the wider borough, of which Bolton is the administrative centre. The town is also within the historic county boundaries of Lancashire.

The trustees have considered the Charity Commision's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

The Charity uses 4 volunteers in India and has 0 UK volunteers.

Pakeeza Trust

Trustees' report - continued for the year ended 31 December 2025

Achievements and performance

Charitable activities

The Trustees are pleased to report that in the financial year there has been continued progress in increasing the level of donations received and the number of widows and orphans helped. On average, currently there are 200 orphans and widows (in total) supported by the Charity.

The donations received in the year of £193,035 are significantly higher than the previous financial year. A testament of the work that the Charity does and the recognition from regular and new donors.

The donations distributed out in the year was in the sum of £185,107 compared to previous year of £132,875, an increase of £52,232, there are no real expenses for the charity as the travel and distribution of the funds received is done through the food supply agency in India.

While the Trustees remain pleased with the performance, they recognise there is scope for improvement and continue to put in place courses of action that should ensure continuous progress over the coming years.

In summary, the Charity is proud to be able to maintain a good balance between strong donor and a spirit of service and devotion, thus providing an ideal environment for expansion to serve more widows and orphans.

Financial review

Financial position

It is the policy of the Charity to maintain unrestricted funds at a level which equates to approximately 12 months.

This ensures there are always sufficient funds to cover management, administration, and support costs (although there is hardly any overhead expenses of such nature at the moment. The Charity's principal funding source is charitable donations.

The Trustees plan to continue to enhance the current standards set by the Charity and to continue to expand the number of widows and orphans that can be helped.

Principal risks and uncertainties

The trustees have conducted a review of the major risks to which the charity is exposed. To date, the charity has not identified any major operational, strategic, or financial risks that threaten the ongoing delivery of its objectives. The charity maintains a sufficient level of Reserves and operates with secure, predictable income streams. Consequently, the trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern, and no specific risk mitigation strategies are currently required. The trustees will continue to monitor the risk environment on an ongoing basis.

Pakeeza Trust

Trustees' report - continued for the year ended 31 December 2025

Structure, governance and management

Governing document

The Charity is an unincorporated trust, constituted under a trust deed dated 29 January 2016, and is registered with the Charity Commission with the number 1176083.

The trustees may from time to time make such rules and regulations in their absolute discretion, think fit for the management of the Charity and may at any time vary such rules and regulations. At regular meetings, the Trustees agree the area of activity for the trust, as well as reviewing policies, securing accountability, and measuring performance.

Recruitment and appointment of new trustees

The trust deed provides for at least four trustees. The appointment of trustees is vested in the continuing trustees.

There are informal procedures for induction and training of new trustees. Trustees are also encouraged to attend external briefings and training courses. No new trustee has been appointed for the period of this report.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Pay policy for senior staff

The Charity has no staff at present.

Reference and administrative details

Charity registration number 1176083

Trustees

The trustees shown below have held office during the period from 1 January 2025 to the date of this report.

Mr A Issa

Principal office

17-19 Baythorpe Street
Bolton
Lancashire
BL1 8LJ

Pakeeza Trust

Trustees' report - continued for the year ended 31 December 2025

Reference and administrative details - continued

Independent examiners

Adam and Co Accountants Limited
Adamson House
251 Derby Street
Bolton
Please select
BL3 6LA
United Kingdom

Statement of trustees responsibilities

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time its financial position and enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They 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.

This report was approved by the trustees on 22 June 2026 and signed on their behalf by:

Mr A Issa, Trustee
22 June 2026

Independent examiner's report to the trustees of Pakeeza Trust

I report on the accounts of Pakeeza Trust (the "charity") for the year ended 31 December 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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 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 charity 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.

Adam and Co Accountants Limited
Adamson House
251 Derby Street
Bolton
Please select
BL3 6LA
United Kingdom

Date: 22 June 2026

Pakeeza Trust

Statement of financial activities for the year ended 31 December 2025

			2025	2024
			Unrestricted funds	Total funds
	Note		£	£
Income from:				
Donations and legacies	2		193,035	160,420
Investments	3		-	35
Total			<u>193,035</u>	<u>160,455</u>
Expenditure on:				
Raising funds	4		<u>(185,107)</u>	<u>(132,875)</u>
Net movement in funds			7,887	27,371
Reconciliation of funds:				
Total funds brought forward			89,768	62,397
Total funds carried forward			<u><u>97,655</u></u>	<u><u>89,768</u></u>

Pakeeza Trust

Balance sheet as at 31 December 2025

			2025		2024
	Note	£	£	£	£
Current assets					
Cash at bank and in hand	9	97,655		89,768	
			97,655		89,768
Net current assets			97,655		89,768
NET ASSETS			97,655		89,768
The funds of the charity:					
Unrestricted funds			97,655		89,768
TOTAL FUNDS	10		97,655		89,768

These financial statements were approved by the Board of trustees and authorised for issue on 22 June 2026 and signed on its behalf by:

Mr A Issa, Trustee
22 June 2026

Pakeeza Trust

Notes to the financial statements for the year ended 31 December 2025

1 Accounting policies

Basis of preparing the financial statements

These 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)', the Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. The financial statements have been prepared under the historic cost convention.

Going concern

In preparing these financial statements, the trustees have assessed whether there are any material uncertainties related to events or conditions that cast significant doubt upon the charity's ability to continue as a going concern. In making this assessment, the trustees take into account all available information about the future which is at least 12 months from the date that the financial statements are authorised for issue.

The trustees consider that the charity has adequate resources to continue in business for the foreseeable future and that it is appropriate to adopt the going concern basis in preparing the financial statements.

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.

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.

Pakeeza Trust

Notes to the financial statements - continued for the year ended 31 December 2025

2 Income from donations and legacies

	2025	2024
	Unrestricted funds	Total funds
	£	£
Donations	193,035	160,420

3 Investment income

	2025	2024
	Unrestricted funds	Total funds
	£	£
Interest payable and similar charges	-	35

4 Expenditure on raising funds

Raising donations and legacies

	2025	2024
	Unrestricted funds	Total funds
	£	£
Other costs	185,107	132,875

5 Independent examiner's remuneration

	2025	2024
	£	£
Fees paid to the charity's independent examiner for:		

No remuneration has been charged by the Independent Examiner in respect of the independent examination of the Charity's accounts during the year.

6 Trustees' remuneration and expenses

The trustees did not receive any remuneration or other benefits in either year.

Trustees' expenses

No trustee was reimbursed for expenses incurred in either year.

Pakeeza Trust

Notes to the financial statements - continued for the year ended 31 December 2025

7 Employees

During the year the average number of employees was Nil (2024 - Nil).

No employees received emoluments exceeding £60,000 in either year.

8 Comparatives for the Statement of financial activities

	Unrestricted funds £
Income from:	
Donations and legacies	160,420
Investments	35
Total	<u>160,455</u>
Expenditure on:	
Raising funds	<u>(132,875)</u>
Net movement in funds	27,371
Reconciliation of funds:	
Total funds brought forward	62,397
Total funds carried forward	<u><u>89,768</u></u>

9 Cash at bank and in hand

	2025 £	2024 £
Other bank accounts	<u>97,655</u>	<u>89,768</u>

Pakeeza Trust

Notes to the financial statements - continued for the year ended 31 December 2025

10 Movement in funds

	At 1 January 2025 £	Income £	Expenditure £	At 31 December 2025 £
Unrestricted funds				
General fund	89,768	193,035	(185,148)	97,655

Comparatives for movement in funds

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
Unrestricted funds				
General fund	62,397	160,455	(133,084)	89,768

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
Total funds	62,397	160,455	(133,084)	89,768

11 Analysis of net assets

At 31 December 2025

	Unrestricted funds £
Current assets	
Cash at bank and in hand	97,655
Net assets	97,655

At 31 December 2024

	Unrestricted funds £
Current assets	
Cash at bank and in hand	89,768
Net assets	89,768

The detailed statement of financial activities which follows is for information purposes only.

It does not form part of the statutory financial statements.

Pakeeza Trust

Detailed statement of financial activities for the year ended 31 December 2025

	2025	2024
	£	£
INCOME		
Donations and legacies	193,035	160,420
Investments	-	35
Total income	193,035	160,455
EXPENDITURE		
Raising donations and legacies	(185,107)	(132,875)
Total expenditure	(185,148)	(133,084)
NET INCOME	7,887	27,371

This page does not form part of the statutory financial statements.

Pakeeza Trust

Detailed statement of financial activities - continued for the year ended 31 December 2025

	2025	2024
	£	£
SUPPORT COSTS		
Finance	41	209
TOTAL SUPPORT COSTS	41	209