

Global Aid Care
Charity No: 1189187

Annual Report and Financial Statements
for the Year Ended
31 March 2025

Global Aid Care (Registered Charity No. 1189187)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2025

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Global Aid Care (Registered Charity No. 1189187)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2025

Legal and Administrative Information

Trustees

Mr Mohammad Sajjid Sarwar (Resigned 09/12/2025)

Mr Maged Ahmed M Ghalib

Ms Asma Iftakhar

Chairman

Mr Maged Ahmed M Ghalib

Correspondence address

Suite 2A

Blackthorn House

St Pauls Square

Birmingham

B3 1RL

Website

www.globalaidcare.org

Email: info@globalaidcare.org

Bank

Lloyds Bank Plc

25 Gresham Street

London

EC2V 7HN

Accountants

Keytax Ltd

220-222 Warwick Road

Birmingham

B11 2NB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 12-14 and fully comply with the charity's trust deed and applicable law.

Organisation and Objectives

Global Aid Care (GAC) is a UK-registered charitable organisation (Charity No. 1189187), established in 2020 as a CIO Foundation. The charity's primary goal is to relieve poverty and financial hardship worldwide by supporting education, training, healthcare projects, and other initiatives that empower individuals to become self-sufficient.

The trustees who have served during the year are set out on page 3. Trustees are appointed by a resolution of the trustees at a special meeting. The trustees meet as and when required to discuss the business of the charity.

Objectives of the Charity

The charity's objectives, for the public benefit, include the relief of poverty, financial hardship, and access to essential services such as education and healthcare. GAC provides grants, emergency aid, and development support to individuals and organisations.

Review of Activities and Achievements in 2024/25

In 2024–25, Global Aid Care maintained a strong focus on emergency relief, responding to the ongoing crises in the Middle East. The charity continued to strengthen partnerships, enhance operational capacity, and improve visibility through its digital platforms. Key achievements during the year included:

Gaza Emergency Response

Gaza remained at the center of GAC's humanitarian efforts as the crisis deepened. Throughout the year, GAC worked closely with trusted partners on the ground to deliver life-saving assistance. Support included the distribution of food parcels, hygiene kits, medical supplies, winter clothing, and other essential items to displaced and vulnerable families.

GAC's social media channels played a vital role in documenting and communicating the escalating needs in Gaza. Regular updates, field footage shared by partners, and awareness-raising campaigns on platforms such as Instagram, TikTok, Facebook, and X helped amplify the situation, mobilise donors, and maintain international attention on the humanitarian

emergency. The increased engagement across these channels contributed to wider public awareness and strengthened donor confidence.

Lebanon – Food Relief Programme

In response to rising food insecurity and severe economic hardship in Lebanon, GAC supported a dedicated food relief initiative. Working with our partner organisations, the programme delivered essential food supplies to vulnerable households, including refugees, low-income families, and elderly individuals facing hunger and financial strain.

Responding to Humanitarian Crises

Beyond Gaza and Lebanon, GAC continued to monitor and respond to broader humanitarian developments. Through ongoing communication with partners, the charity provided assistance in locations affected by conflict, displacement, or natural disasters.

Social Media Growth and Organisational Development

The financial year also marked a period of sustained digital growth for GAC. Social media engagement increased significantly, driven by consistent content production, storytelling from the field, and regular updates on humanitarian activities. This growth enhanced the charity's visibility, broadened its donor base, and helped strengthen transparency and accountability.

Internally, GAC continued its development trajectory by improving operational systems, expanding administrative capacity, and refining processes to support future growth. These improvements form part of the organisation's long-term strategy to increase its impact and ensure the sustainability of its humanitarian programming.

Ongoing Support

During the year, Global Aid Care used donations and grants to provide humanitarian assistance to communities in Gaza facing severe hardship. Our work focused on delivering food parcels, medical supplies, hygiene kits, clean water support, and essential household items to families affected by the ongoing crisis.

These activities aimed to address urgent shortages, help maintain basic living conditions, and alleviate immediate suffering among vulnerable households, including children, older people, and those with health needs. The charity remains committed to directing resources to priority humanitarian needs and continuing to provide practical, life-sustaining assistance to people in Gaza throughout the year.

Public Benefit

The trustees confirm they have complied with the Charities Act 2011 in ensuring the charity's activities provide clear public benefit. All programmes directly support those in need and align with GAC's charitable purposes.

Risk Management

The charity continues to apply a structured risk management approach, identifying and addressing operational, reputational, financial, and compliance-related risks. Trustees regularly review the risk register and implement necessary controls.

Looking ahead

As we look to the future, Global Aid Care remains steadfast in our commitment to expanding our reach and enhancing the effectiveness of our operations. Key priorities for the upcoming period include:

Strengthening Disaster Response and Resilience: We will continue to focus on delivering timely, responsive aid to communities affected by natural disasters and humanitarian crises.

Expanding and Deepening Partnerships: We will work to strengthen and expand our partnerships with local organisations, ensuring our responses are both effective and sustainable. These strategic collaborations will help us improve operational efficiency and maximise the impact of our initiatives.

Enhancing Digital Presence and Stakeholder Engagement: Recognising the importance of digital platforms in modern fundraising, we will enhance our social media presence to engage a broader audience, raise awareness, and promote our campaigns.

Improving Fundraising Efforts: Fundraising remains a central focus for Global Aid Care. We will implement new strategies to diversify our funding sources, including expanding our online campaigns and cultivating major donors. Efforts will be focused on building long-term relationships with our supporters, ensuring that funds are directed effectively to where they are needed most.

Upgrading Donation Processing: We are committed to making it easier for our supporters to contribute to our cause. To this end, we will invest in upgrading our donation processing systems to ensure a seamless, secure, and user-friendly experience.

Financial Review

During the year, the charity received a total income of £395,738 (2024: £318,702). Of the total funds received, £24,653 of the funds was restricted and £371,085 was received as unrestricted funds.

The total funds expended amounted to £189,974 (2024: £152,077). This includes the sum of £99,500 (2024: £82,295) expended on charitable activities.

The cost of raising funds amounted to £42,646 (2024: £67,487), the cost of operation support amounted to £47,828 (2024: £2,295). The total amount carried forward to be expended in the following year as part of the restricted funds amounted to £0.00. The unrestricted amount carried forward amounted to £178,865.45.

The trustees have reviewed the financial position and are committed to continuing the positive growth of the charity.

Reserves Policy

The trustees have established a policy whereby the unrestricted funds not committed or invested are maintained at a level that allows the charity to operate as a going concern for at least one year. The actual unrestricted reserves carried forward for the year amounted to £178,865.45, which is sufficient for the purpose of covering operational costs and planned charitable expenditure.

Going Concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. This assessment has been made on the basis of the review of the financial position and the operational risks. The trustees are satisfied that the financial position of the charity is sound with the appropriate safeguards in place.

Statement of trustees' responsibilities in relation to financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;

- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees and signed on its behalf by:

Maged Ghalib

Maged Ahmed M Ghalib

Trustee

Date: 06/01/2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GLOBAL AID CARE

I report to the trustees on my examination of the accounts of Global Aid Care for the year ended 31 March 2025, which are set out on pages 12 to 14.

Responsibilities and basis of report

As the charity trustees 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 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.

Signed:



Bushra Jahangir
Keytax Ltd
220-222 Warwick Road
Birmingham
B11 2NB

Date: 06/01/2026

Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Income from:					
Donations and Grants	3	371,085	24,653	395,738	318,702
Total income		371,085	24,653	395,738	318,702
Expenditure on:					
Charitable activities	4	74,847	24,653	99,500	82,295
Raising funds	5	42,646	-	42,646	67,487
Ops Support Cost	6	47,828		47,828	2,295
Total expenditure		165,321	24,653	189,974	152,077
Net(income)/expenditure		(205,764)	-	(205,764)	(166,625)
Reconciliation of funds:					
Total funds brought forward		178,865	-	178,865	12,240
Total funds carried forward		384,629	-	384,629	178,865

There are no recognised gains and losses other than those passing through the Statement of Financial Activities. All income and expenditure is derived from continuing activities. The notes on pages 12-17 form an integral part of these financial statements.

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Balance Sheet as at 31 March 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Current Assets					
Debtors		-		-	
Cash at bank and in hand		<u>387,417</u>		<u>180,843</u>	
		387,417		180,843	
Creditors: amounts falling due within one year	9	<u>(2,789)</u>		<u>(1,979)</u>	
Net Current Assets			<u>384,628</u>		<u>178,865</u>
Net Assets			<u>384,628</u>		<u>178,865</u>
Funds					
Restricted			-		-
Unrestricted	8		<u>384,628</u>		<u>178,865</u>
Total Funds			<u>384,628</u>		<u>178,865</u>

These financial statements were approved by the Board of Trustees and signed on their behalf by:

Maged Ghalib

Maged Ahmed M Ghalib
Trustee
Date: 06/01/2026

Notes forming part of the financial statements for the year ended 31 March 2025

1. Accounting Policies

The principal accounting policies, all of which have been applied consistently throughout the year, are set out below.

a) Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102) (as updated through second edition – October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. These accounts are presented in pounds sterling and rounded to the nearest pound.

b) Public benefit entity

The charity constitutes a public benefit entity as defined by FRS 102.

c) Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the accounts.

d) Fund accounting

Funds held by the Charity are:

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

Restricted funds – These are funds that can only be used for particular restricted purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

e) Income recognition

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

Donations and grants are recognised in the period in which the charity is entitled to receipts where the amount can be measured reliably. The income from charitable and fundraising activities are shown gross with the associated costs included in the expenditure.

Investment profits on funds held on deposits are included when receivable and the amount can be measured reliably by the charity; this is normally upon the notification of the profit paid by the bank.

f) Volunteers

The value of the time and services provided by volunteers is not incorporated into these financial statements in accordance with the Charities SORP FRS 102.

g) Expenditure recognition

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) Pension costs

The charity operates a defined contribution pension scheme. Contributions to the scheme are charged to the statement of financial activities for the period to which they relate to.

Notes forming part of the financial statements for the year ended 31 March 2025 (cont.)

2. Key judgements and estimation uncertainty

The Trustees do not consider that there are any significant judgements and sources of estimation uncertainty at the reporting date.

3. Income from donations and grants

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Donations & Grants	371,085	24,653	395,738	318,702
	<u>371,085</u>	<u>24,653</u>	<u>395,738</u>	<u>318,702</u>

4. Expenditure on charitable activities

The amount payable in the year comprises:

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Emergency Relief Programme	74,847	24,653	99,500	77,285
Medical Relief Programme	-	-	-	5,000
	<u>74,847</u>	<u>24,653</u>	<u>99,500</u>	<u>82,285</u>

Notes forming part of the financial statements for the year ended 31 March 2025 (cont.)

5. Fundraising Costs

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Bank & Donation processing charges	1,471	-	1,471	4,380
Printing & Advertising	5,000	-	5,000	1,550
IT & Related Cost	1,090	-	1,090	
FR Wages and Salaries	29,510	-	29,510	61,557
Digital Marketing Contractor	5,525	-	5,525	-
Subscriptions (FR Regulator Cost)	50	-	50	-
	42,646	-	42,646	67,487

6. Operational Support costs

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Ops Wages & Salaries	29,510	-	29,510	-
Pension Costs	169	-	169	655
Equipment Cost (PC)	534	-	534	-
Outsourced Support Services	10,800	-	10,800	-
Premises rent and other related costs	5,677	-	5,677	890
Accountancy fees	750	-	750	750
Travel Expense	388	-	388	-
	47,828	-	47,828	2,295

Staff numbers

The average number of employees during the year was as follows:

	2025	2024
	No.	No.
Marketing and Fundraising	2	2
Management and Admin Support	1	1
	<u>3</u>	<u>3</u>

During the year no employees had emoluments over £60,000 (2024 – None).

Total employee benefits including remuneration and pension contributions costs payable to the key management personnel for the year were £28,000 (2024 – £25,552). This represents costs payable for the Operations Director.

Notes forming part of the financial statements for the year ended 31 March 2024 (cont.)

6. Creditors - amounts falling due within one year

	2025	2024
	£	£
Trade creditors	1,500	750
Other creditors	1,289	1,228
	<u>2,789</u>	<u>1,978</u>

7. Restricted Funds

	Balance at 1 April 2024	Incoming Funds	Outgoing Funds	Balance at 31 March 2025
	£	£	£	£
Emergency Relief Programme	-	24,653	24,653	-
Medical Relief Programme	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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<u>-</u>	<u>24,653</u>	<u>24,653</u>	<u>-</u>
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8. Unrestricted Funds

	General Funds £
Balance at 1 April 2024	178,865
Net expenditure	205,763
Balance at 31 March 2025	<u>384,628</u>

Notes forming part of the financial statements for the year ended 31 March 2025 (cont.)

9. Analysis of Net Assets between Funds

	Unrestrict ed Funds	Restricted Funds	Balance at 31 March 2025
	£	£	£
Fund balances at 31 March 2025 are represented by:			
Current assets	387,417	-	378,417
Current liabilities	(2,789)	-	(2,789)
Total net assets	<u>384,628</u>	<u>-</u>	<u>384,628</u>

10. Related Party Transactions and Trustees Remuneration

The trustees received no remuneration during 2025 (2024 - nil). During the year there were no other related party transactions.