

Charity Reference Number: 1191143

Barakah Aid

Report and financial statements

for the year ended 1 April 2025

Barakah Aid

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Barakah Aid

Reference and administrative details

Charity Name: Barakah Aid
(CIO registered 3 September 2020)

Charity Registration No: 1191143

Principal Office: 21 Pleckfarm Avenue
Blackburn
BB1 8PE

Trustees: Gulfreen Qazi (chair)
Farzana Iqbal
Robina Ahmad
Hina Gul Qazi
Sumaira Farukh (appointed 9 August 2025)

Bank: HSBC Bank

Independent Examiner: H&A Consultancy Services Ltd
Ground Floor Front
185 Audley Range
Blackburn
Lancashire
BB1 1TH

Barakah Aid

Trustee's Annual Report for the year ended 1 April 2025

The trustees present their report with the financial statements of the charity for the year ending on 1 April 2025. The trustees have adopted the provisions of accounting and reporting by charities: statement of recommended practice applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019)

Structure, governance and management

Governing Document

Barakah Aid is a Charitable Incorporated Organisation governed by a Constitution dated 3rd September 2020 and registered as a Charity.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1191143.

The trustees named on the preceding page under 'Legal and administrative information' have served throughout the year. Appointment of trustees is governed by the Trust Deed of the charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Currently there are four trustees. All trustees with chair (Gulfreen Qazi) will meet and discuss credentials of proposed people, with fairness and transparency with a view to expand to bring on more expertise. Charity has volunteers here and abroad, charity partners here and abroad- in various countries

Memorandum of understanding to be created for easier working, each region has its own local bodies and methods of operating.

Objectives and Activities

Barakah Aid exists to relieve poverty, advance education, promote health, and provide humanitarian assistance to vulnerable communities both locally and internationally.

Achievements and Performance

All projects outlined in the previous year's report were successfully completed.

Key achievements during the year included housing projects, water installations, education centres, livelihood initiatives, olive and fruit tree plantation projects, and the completion of orphanage and school construction projects in Pakistan.

Financial review

In this year ending April 2025, we received £217,072 (2024: £243,561) donations from the general public.

Future Plans and Community Development

The charity is working towards fully furnishing the completed orphanage, with the aim of accommodating approximately 60 orphan children by summer, alongside employing appropriate care staff.

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Trustee's Annual Report for the year ended 1 April 2025

The school is expected to open after the summer term, with teaching and support staff to be recruited.

Livelihood support projects will continue.

Local Community Projects (UK)

The trustees are pleased to report that Barakah Aid will be expanding its activities within the local community from summer 2025 onwards. Planned initiatives include:

- Mental health awareness and wellbeing workshops
- Heart health awareness and prevention sessions delivered with qualified professionals
- First aid and emergency response workshops, including ambulance service involvement and paramedic-led training
- Community coffee mornings to promote social inclusion, reduce isolation, and strengthen community cohesion

In addition, the charity aims to introduce further local initiatives such as:

- Youth wellbeing, confidence-building, and life-skills workshops
- Basic health screening and wellbeing awareness days
- Support sessions for carers, elderly individuals, and vulnerable families
- Volunteer-led advice and signposting sessions to local support services
- Self-sufficiency and poverty alleviation projects, including the development of local fruit and vegetable growing hubs in various cities across the UK to support food security, skills development, and community engagement
- Participation in national awareness days and community events aimed at breaking down barriers and addressing gender and health inequalities, delivered through inclusive workshops and awareness sessions

All local community activities will be delivered for the public benefit in a safe, inclusive, and accessible manner.

The charity's financial position at the end of the year ended 1 April 2025

The financial position of the charity at 1 April 2025, as more fully detailed in the accounts, can be summarised as follows:-

	<u>2025</u> £	<u>2024</u> £
Net income	13,900	35,895
Unrestricted Funds	81,282	67,382
Restricted Funds	-	-
Total Funds	<u>81,282</u>	<u>67,382</u>

Financial review of the position at the reporting date 1 April 2025

The trustees consider the financial performance by the charity during the year to have been satisfactory.

**Trustee's Annual Report
for the year ended 1 April 2025**

Risk management

The trustees actively review the major risk which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined the operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Safeguarding statement

The trustees recognise their responsibility to safeguard beneficiaries, volunteers, and staff. Safeguarding policies and procedures are in place and are reviewed regularly.

Reserves policy

The Reserve Fund represents unrestricted funds. The Trustees aim to maintain sufficient reserves so as to give flexibility to cover temporary timing differences for donations received, adequate working capital for core costs and which will allow them to respond quickly to the needs of the Charity.

Statement of Trustees' responsibilities

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

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

The law applicable to charities in England and Wales, the charities act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing those financial statements the trustees are required to

- select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the charity SORP
- make judgments and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements the going concern basis unless it is in appropriate to presume that the charity will continue in business

Barakah Aid

Trustee's Annual Report for the year ended 1 April 2025

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 financial statements were approved by the board of trustees and signed on their behalf by:

Gulfreen Qazi (chair)
Trustee

20 January 2026

Barakah Aid

Independent Examiners Report to the Trustees of Barakah Aid

I report to the trustees on my examination of the accounts of the above charity for the year ended 1 April 2025.

Responsibilities and basis of report

As the charity's 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 Trust'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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

I Mulla (AFA MIPA) for and behalf of
H&A Consultancy Services Ltd
Ground Floor Front
185 Audley Range
Blackburn
Lancashire
BB1 1TH

20 Janaury 2026

Barakah Aid

Statement of Financial Activities (Including Income & Expenditure Account) for the year ended 1 April 2025

		<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2025</u> <u>Total</u> <u>£</u>	<u>2024</u> <u>Total</u> <u>£</u>
<u>Incoming resources from generated funds</u>					
Donations received		217,072	-	217,072	243,561
Gift aid		-	-	-	19,367
Bank Interest received		159	-	159	26
Total Incoming resources		217,231	-	217,231	262,954
<u>Resources expended</u>					
Charitable activities	3	203,331	-	203,331	227,059
Total resources expended		203,331	-	203,331	227,059
Net income/(loss) for the year		13,900	-	13,900	35,895
Transfer between funds	5	-	-	-	-
Movement in funds		13,900	-	13,900	35,895
Reconciliation of funds					
Total funds brought forward at 2 April 2024		67,382	-	67,382	31,487
Total funds carried forward at 1 April 2025		81,282	-	81,282	67,382

There are no gains or losses other than those recognised in the Statement of Financial Activities

All incoming resources and resources expended are derived from continuing activities

The notes attached on pages 8 to 10 form part of these financial statements.

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Balance Sheet as at 1 April 2025

	Note	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>2025 Total</u> £	<u>2024 Total</u> £
Current Assets					
Cash at bank and in hand		81,882	-	81,882	67,982
		<u>81,882</u>	<u>-</u>	<u>81,882</u>	<u>67,982</u>
Creditors					
Amounts falling due within one year	6	(600)	-	(600)	(600)
		<u>(600)</u>	<u>-</u>	<u>(600)</u>	<u>(600)</u>
Net Assets		<u>81,282</u>	<u>-</u>	<u>81,282</u>	<u>67,382</u>
Funds					
Restricted funds		-	-	-	-
Unrestricted funds	7	81,282	-	81,282	67,382
		<u>81,282</u>	<u>-</u>	<u>81,282</u>	<u>67,382</u>

The financial statements were approved by the board of trustees and signed on their behalf by:

Gulfreen Qazi (chair)
Trustee

20 January 2026

**Notes to the financial statements
for the year ended 1 April 2025**

1 Principles of accounting policies

Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

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

2 Accounting policies

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Gift in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts.

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Notes to the financial statements for the year ended 1 April 2025

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Tangible fixed assets

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant and machinery	20% reducing balance
Fixtures and fittings	20% reducing balance

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Creditors

Creditors and provision are measured and accounted for in accordance with usually accepted accruals principles.

Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Charitable activities	<u>Unrestricted</u> <u>Funds £</u>	<u>Restricted</u> <u>Funds £</u>	<u>2025</u> <u>Total £</u>	<u>2024</u> <u>Total £</u>
Charitable donations	187,461	-	187,461	215,825
Bank charges	897	-	897	731
Telephone	171	-	171	11
Stationery and printing	56	-	56	1,078
Insurance	207	-	207	-
Volunteer expenses	4,237	-	4,237	965
Equipment expensed	-	-	-	953
Travel	1,503	-	1,503	5,984
Professional fees	8,199	-	8,199	912
Governance costs	600	-	600	600
Total	<u>203,331</u>	<u>-</u>	<u>203,331</u>	<u>227,059</u>

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Notes to the financial statements for the year ended 1 April 2025

Expenditure on charitable activities comprises costs associated with the provision of emergency relief and other humanitarian developments, carried out/ on behalf by the charity. This is further analysed by country as follows.

	<u>2025</u> <u>Total £</u>	<u>2024</u> <u>Total £</u>
India	-	4,040
Morocco	-	9,095
Pakistan	172,078	116,112
Turkey	-	66,479
Uganda	7,855	3,137
UK	7,528	16,962
	<u>187,461</u>	<u>215,825</u>

4 Governance	<u>Unrestricted</u> <u>Funds £</u>	<u>Restricted</u> <u>Funds £</u>	<u>2025</u> <u>Total £</u>	<u>2024</u> <u>Total £</u>
Independent examiner fees	600	-	600	600
	<u>600</u>	<u>-</u>	<u>600</u>	<u>600</u>

5 Transfer between funds

There were no transfer of funds during the period.

6 Creditors: amounts falling due within one year	<u>2025</u> <u>£</u>	<u>2024</u> <u>£</u>
Accruals	600	600
	<u>600</u>	<u>600</u>

7 Unrestricted funds	<u>2025</u> <u>£</u>	<u>2024</u> <u>£</u>
The unrestricted fund comprises of:		
Unallocated funds	81,282	67,382
	<u>81,282</u>	<u>67,382</u>

8 Trustees' Remuneration

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

No trustee expenses have been incurred

There have been no related party transactions in the reporting period