

Charity number: 1191661

(England and Wales)

HAYAT ORPHANAGE

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2024

HAYAT ORPHANAGE
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HAYAT ORPHANAGE
Report of the Trustees
For the year ended 31 December 2024

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 December 2024. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main purpose of this charity is to support charitable activities in Afghanistan.

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

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	HAYAT ORPHANAGE
Charity registration number	1191661
Principal address	111 WILTON ROAD SPARKHILL Birmingham B11 4PN

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Halim Kharoty
Najeebullah Khan Nassiry
Maaz Arabi

Independent examiners	Naseems Chartered Certified Accountants 104 Stoney Lane Sparkbrook Birmingham B12 8AF
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Approved by the Board of Trustees and signed on its behalf by



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Maaz Arabi

27 August 2025

HAYAT ORPHANAGE
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 December 2024

	Notes	Unrestricted funds £	2023 £
Income and endowments from:			
Donations and legacies		29,030	26,370
Total		29,030	26,370
Expenditure on:			
Raising funds		(25,948)	(28,062)
Total		(25,948)	(28,062)
Net income/expenditure		3,082	(1,692)
Reconciliation of funds			
Total funds brought forward		3,058	4,750
Total funds carried forward		6,140	3,058

HAYAT ORPHANAGE
Statement of Financial Position
As at 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets		1,608	1,961
		1,608	1,961
Current assets			
Cash at bank and in hand		4,532	1,097
		4,532	1,097
Net current assets		4,532	1,097
Total assets less current liabilities		6,140	3,058
Net assets		6,140	3,058
The funds of the charity			
Unrestricted income funds		6,140	3,058
Total funds		6,140	3,058

For the year ended 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



Maaz Arabi
Trustee

27 August 2025

HAYAT ORPHANAGE
Notes to the Financial Statements
For the year ended 31 December 2024

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Companies Act 2006.

HAYAT ORPHANAGE meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The financial statement are prepared on the assumption that the charrity is a going concern and will continue its operations for the foreseeable future.

2. Particulars of employees

	2024	2023
Employees	0	0
	<u>0</u>	<u>0</u>

3. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activites are for unrestricted funds.

HAYAT ORPHANAGE
Detailed Statement of Financial Activities
For the year ended 31 December 2024

	2024 £	2023 £
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	29,030	26,370
	29,030	26,370
Total incoming resources	29,030	26,370
EXPENDITURE		
Raising donations and legacies		
Donations	(25,334)	(26,600)
	(25,334)	(26,600)
SUPPORT COSTS		
IT		
IT	(204)	(17)
	(204)	(17)
Support cost 5		
Support cost 5	(57)	(118)
	(57)	(118)
Support cost 6		
Support cost 6	-	(646)
	-	(646)
Governance costs		
Governance costs	(353)	(681)
	(353)	(681)
Total resources expended	(25,948)	(28,062)
Net Income	3,082	(1,692)