

Emaan Relief

Charity No. 1193585

Company No. 12676853

Trustees' Report and Audited Accounts

17 December 2024

Emaan Relief
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Emaan Relief

Trustees' Annual Report 2024

Chair's Statement

On behalf of the Board of Trustees, I am pleased to present Emaan Relief's Annual Report for 2024. This year has been one of both challenge and achievement, as we continued to respond to urgent humanitarian crises while expanding our long-term development programmes across multiple regions.

Despite the difficult global climate, the generosity of our donors and the commitment of our volunteers have enabled us to reach over 460,000 individuals in need. From delivering emergency aid in Palestine and Yemen to installing water wells, providing education, and offering healthcare and livelihood support, our work continues to transform lives and restore hope where it is needed most.

The Trustees remain committed to ensuring that Emaan Relief operates with integrity, transparency, and accountability. Strong governance, prudent financial management, and robust risk controls remain central to our approach. We are also deeply grateful to our partners and supporters, whose trust allows us to extend our reach and maximise the impact of every contribution.

Looking ahead, our focus will be on strengthening sustainable development initiatives, enhancing community empowerment, and building resilience against future challenges. Together, we will continue to pursue our mission of eradicating poverty and supporting vulnerable communities with compassion and determination.

On behalf of the Trustees, I extend heartfelt thanks to all who have supported Emaan Relief throughout 2024. Your commitment ensures that we can continue to serve those most in need and build a brighter future for communities across the world.

Hichem Bella

Hichem Bella (Oct 16, 2025, 10:34am)

Hichem Bella

Chairman of the Board of Trustees

Emaan Relief

Trustees' Annual Report continued

1. Executive Summary

The year 2024 was one of significant progress for Emaan Relief, marked by the successful delivery of humanitarian and development programmes across Africa, Asia, and the Middle East. Through the generosity of our donors and the dedication of our volunteers, we supported hundreds of thousands of vulnerable individuals with emergency relief, sustainable development initiatives, and community empowerment projects.

Key achievements included delivering life-saving aid in Palestine and Yemen, providing clean water through the installation of nearly 900 wells, supporting education for over 400 children, carrying out 800 cataract surgeries, and expanding food security initiatives such as Ramadan and Qurbani programmes. Collectively, these efforts improved the lives of more than **460,000 beneficiaries** across multiple regions.

Financially, the charitable company remained stable, with resources applied effectively towards programme delivery and governance. Our reserves policy ensures continuity of operations in the face of unforeseen challenges, while our risk management framework safeguards the integrity of the organisation.

Looking forward, Emaan Relief is committed to expanding its reach, strengthening sustainable development programmes, and reinforcing monitoring and accountability processes. The Trustees remain dedicated to the mission of eradicating poverty, promoting dignity, and empowering communities to build resilience and independence.

2. Mission, Vision and Objectives

Mission Statement

Emaan Relief is committed to eradicating poverty by delivering humanitarian relief, advancing access to education, and empowering vulnerable communities worldwide. Through targeted initiatives, we seek to foster long-term resilience and sustainable development.

Vision Statement

Our vision is to establish a world in which every individual has equitable access to essential resources - education, clean water, healthcare, and secure shelter - creating the foundation for dignity, independence, and prosperity.

Strategic Objectives

- **Humanitarian Relief:** Provide immediate and effective aid in response to crises and emergencies.

- **Education:** Expand educational opportunities as a sustainable means of breaking the poverty cycle.
- **Essential Services:** Support access to clean water, healthcare, and shelter for disadvantaged populations.
- **Community Empowerment:** Promote self-reliance through skills development and capacity building.
- **Global Reach:** Strengthen and extend our operations across Africa, Asia, and the Middle East to maximise impact.

Since its inception, Emaan Relief has delivered programmes in more than 24 countries, continually working to support vulnerable populations and contribute to the long-term alleviation of poverty.

3. Structure, Governance and Management

3.1 Organisation Structure

Emaan Relief is constituted as an international charitable company and operates in accordance with its governing document. The charity delivers its objectives through direct programme delivery, partnerships with local organisations, and central support functions. Day-to-day management is delegated to the senior leadership team, who are accountable to the Board of Trustees.

3.2 Public Benefit

The Trustees have had due regard to the Charity Commission's guidance on public benefit (PB3) in exercising their duties throughout the year. They are satisfied that the charity's activities — including the provision of humanitarian relief, education, healthcare, and community empowerment — directly further the charity's objects and deliver clear public benefit in accordance with that guidance.

In reviewing the charity's aims and planning future activities, the Trustees have considered how these contribute to the delivery of public benefit, ensuring that all resources are applied exclusively towards charitable purposes. By providing education, clean water, healthcare, shelter, and humanitarian relief, the charity directly contributes to the alleviation of poverty and the promotion of well-being for vulnerable communities.

3.3 Board of Trustees

The Board of Trustees holds ultimate responsibility for governance, strategy, and oversight of the charity. Trustees meet regularly to review performance, approve budgets, and monitor risk, supported by sub-committees where necessary. Trustees bring diverse expertise, ensuring effective stewardship of resources and compliance with statutory duties.

3.4 Governance Code

Emaan Relief is committed to the principles of the Charity Governance Code, including leadership, integrity, openness, accountability, and effective decision-making. Trustees regularly review governance practices to ensure alignment with sector best practice.

4. Roles of CEO and Senior Management

The Chief Executive Officer (CEO) is responsible for leadership, operational management, and delivery of strategic objectives set by the Trustees. The CEO oversees programmes, compliance, and risk management, and represents the charity with stakeholders.

The senior management team supports the CEO in implementing strategy and manages specific functions such as programmes, finance, fundraising, and safeguarding. Regular reporting to the Board ensures transparency and enables Trustees to meet their governance obligations.

5. Trustee Induction and Recruitment

Trustees are recruited through a transparent process that seeks individuals with the necessary skills, expertise, and commitment. New Trustees receive a structured induction, including orientation on governing documents, policies, and regulatory duties.

Ongoing training and development opportunities ensure Trustees remain well-informed and equipped to provide effective leadership, uphold governance standards, and safeguard the charity's integrity

6. Key Management Personnel and Remuneration Policy

Key management personnel are defined as the Chief Executive Officer and members of the senior management team, who are responsible for directing and controlling the day-to-day operations of the charity.

Their remuneration is determined by the Board of Trustees, guided by sector benchmarks and the charity's financial capacity. Salaries are set fairly and transparently to ensure the recruitment and retention of skilled personnel, while safeguarding resources and maintaining public trust.

7. Compliance with Regulatory Requirements

The Trustees confirm that Emaan Relief has complied with all statutory and regulatory requirements, including charity law, financial reporting standards, safeguarding, and Charity

Commission guidance. Governance and compliance systems are regularly reviewed to ensure accountability and uphold the charity's integrity.

8. Risk Management

The Trustees recognise their duty to identify, assess, and manage risks that may affect the charity. Risks are reviewed regularly, covering operational, financial, legal, and reputational areas.

Control measures include robust financial oversight, independent audits, governance and safeguarding policies, and close monitoring of delivery partners. Contingency plans are also in place for emergencies such as political instability and natural disasters.

The Trustees are satisfied that risk management procedures are adequate to safeguard the charity's assets, reputation, and beneficiaries.

9. Activities During the Year – 2024 Projects

In 2024, Emaan Relief delivered a wide portfolio of humanitarian and development projects, including:

- **Palestine Emergency Appeal:** Supported 235,608 people with food, hygiene, and medical aid (£653,921).
- **Yemen Relief and Malnutrition Treatment:** Assisted 84,258 beneficiaries with nutrition, food, and water (£295,606.43).
- **Winter Aid:** Helped 38,130 individuals in Lebanon, Gaza, Syria, and Afghanistan with clothing, fuel, and food (£205,266.64).
- **Ramadan Initiatives:** Provided meals and food packs to 37,240 people in 8 countries (£100,675).
- **Qurbani Project:** Distributed fresh meat to 14,564 individuals in Yemen, Gaza, Malawi, and Togo (£44,320).
- **Cataract Surgeries – Pakistan & Niger:** 800 surgeries delivered (£49,450).
- **Pakistan Empowerment & Flood Relief:** 500 women trained and 6,720 flood victims supported (£79,742).
- **Water Projects – Pakistan, Togo, Yemen:** 898 wells installed for 36,480 individuals (£85,089.93).
- **Masjid Construction, Imam Sponsorship & Quran Distribution:** Support for communities with mosques and 1,600 Qurans (£105,154.09).
- **Education – Bangladesh & Pakistan:** 400 children received schooling and Hifz training (£28,439.63).

- **Zakat Cash Assistance – Lebanon:** 2,370 individuals supported (£15,828.72).
- **Support in Niger:** Food aid and livelihood programmes for 3,001 people (£22,950).
- **Volunteer Engagement:** Volunteers contributed to aid distribution, oversight, and outreach.

The Trustees express gratitude to all donors, partners, and volunteers whose contributions enabled these achievements.

A detailed financial analysis of each restricted project listed above — including income received, expenditure incurred, and closing fund balances — is provided in Note 11 and Note 16 (“Movements in Funds”) to these financial statements.

10. Financial Review

Emaan Relief’s income derives mainly from donations, grants, and fundraising. Expenditure is directed primarily to overseas programmes, with a smaller proportion allocated to governance and support costs.

During the year the charity received income of £1,883,689 (2023: £887,660)

Expenditure of £2,067,787 was incurred during the year. Overall, there was a deficit of £184,098 (2023: £163,628 Surplus). The deficit was mitigated by brought forward surplus of £232,096.

The funds carried forward at the end of the year were £47,998 (2023: £232,096); £10,723 of the carried forward balance represents unrestricted fund, and £37,275 represents the restricted funds. Trustees’ responsibilities in relation to financial statements Law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the charity’s financial activities during the year and of its financial position at the end of the year.

Independent audits and regular reporting provide assurance of accountability. While overall funds total £47,998, unrestricted reserves are currently in deficit. The Trustees recognise this as a temporary position and are confident that forthcoming unrestricted income will restore reserves to the desired level within the next financial year.

11. Reserves Policy

The Trustees aim to maintain unrestricted reserves equivalent to approximately six months of core operating expenditure, to ensure the charity can continue activities in the event of unforeseen funding delays or reductions.

At 17 December 2024, unrestricted general funds were in deficit by £12,587 (2023: surplus £4,321), primarily due to timing differences in grant income recognition and expenditure commitments. The Trustees acknowledge that this represents a shortfall against the reserves target and have

implemented a plan to rebuild unrestricted reserves through active fundraising and tighter cost control during 2025.

Restricted funds of £60,585 (2023: £48,112) are ring-fenced for specific projects and are not available to support general activities. The Trustees monitor restricted fund balances to ensure that expenditure aligns strictly with donor-imposed purposes.

12. Future Plans

The Trustees plan to expand sustainable development programmes in education, healthcare, clean water, and livelihoods. Greater emphasis will be placed on capacity building and monitoring impact.

The charity will also pursue innovative funding streams and partnerships, extending reach across Africa, Asia, and the Middle East, in line with its mission to eradicate poverty.

13. Trustees' Responsibilities Statement

Trustees are responsible for preparing the Annual Report and financial statements, ensuring accuracy and compliance with charity law and accounting standards. They must:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether accounting standards have been followed.
- Prepare financial statements on a going-concern basis unless inappropriate.

Trustees are also responsible for safeguarding assets and preventing fraud or irregularities. So far as each Trustee is aware, there is no relevant audit information of which the auditors are unaware.

The Trustees have exercised due diligence in protecting the charity's integrity and reputation. They extend their thanks to donors, partners, and staff for their continued support.

14. Approval and Signature

Approved by the Trustees and signed on their behalf by:

Hichem Bella

Hichem Bella (Oct 16, 2025, 10:34am)

Hichem Bella (Chairman)

Date as signed

Impact at a Glance 2024

Our Mission: Eradicating poverty through relief, education, and empowerment.

Key Highlights

- 460,000+ lives improved across Africa, Asia & the Middle East
- £1.7m+ spent on humanitarian and development projects
- 24 countries reached since inception

Emergency Relief 2024

- Palestine Emergency Appeal: 235,608 people supported (£653,921)
- Yemen Relief & Malnutrition: 84,258 people helped (£295,606)
- Winter Aid (Lebanon, Gaza, Syria, Afghanistan): 38,130 people assisted (£205,267)

Food Security

- Ramadan Initiatives: 37,240 people supported (£100,675)
- Qurbani Project: 14,564 people received fresh meat (£44,320)
- Support in Niger: 3,001 people with food & livelihood aid (£22,950)

Water & Health

- 898 wells installed (Pakistan, Yemen, Togo) → 36,480 people (£85,090)
- 800 cataract surgeries (Pakistan & Niger) (£49,450)

Education & Empowerment

- 400 children educated & Hifz training (Bangladesh & Pakistan) (£28,440)
- 500 women vocationally trained (Pakistan) + flood relief (£79,742)
- Masjid construction & imam sponsorships – 1,600 Qurans distributed (£105,154)

Volunteers

Supported aid distribution, monitoring, and outreach — multiplying the impact of every donation.

Financial Stewardship

Reserves policy: six months' operating costs secured. Independent audits ensure accountability & transparency.

Looking Ahead

Expand sustainable development in education, clean water, and healthcare. Strengthen community empowerment & resilience. Broaden global reach across Africa, Asia & the Middle East.

Independent Auditor's Report to the Members of Emaan Relief

For the year ended 17 December 2024

Opinion

We have audited the Financial Statements of Emaan Relief ('the charitable entity') for the year ended 17th December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the cash flow statement and the notes to the financial statements, including summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting standards, including the Financial Reporting standard 102 'The Financial reporting standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 17th December 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to Going Concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant are the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP), in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) and the Companies Act 2006.
- We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls, and legal correspondence.
- The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations include the risk of management override.
- Our approach was to check that the income from donations and charitable activities were properly identified and accurately disclosed, that expenditure complied with the control procedures and was appropriately charged. We also reviewed journal adjustments and unusual transactions for management override and considered the identification and disclosure of related party transactions.

There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken, so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report or for the opinion we have formed.



Susan (Oct 16, 2025, 10:40am)

Susan Rahman BSc FCA (Senior Statutory Auditor)

KWSR & Co. Chartered Accountants & Registered Auditors

136 Merton High Street,

London SW19 1BA

Date as Signed

Emaan Relief
Statement of Financial Activities
for the year ended 17 December 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	4	174,765	1,708,924	1,883,689	887,660
Total		174,765	1,708,924	1,883,689	887,660
Expenditure on:					
Raising funds	5	67,096	-	67,096	6,611
Charitable activities	6	7,936	1,794,553	1,802,489	660,218
Other	7	194,528	3,674	198,202	57,203
Total		269,560	1,798,227	2,067,787	724,032
Net gains on investments		-	-	-	-
Net (expenditure)/income		(94,795)	(89,303)	(184,098)	163,628
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(94,795)	(89,303)	(184,098)	163,628
Other gains and losses					
Net movement in funds		(94,795)	(89,303)	(184,098)	163,628
Reconciliation of funds:					
Total funds brought forward		82,208	149,888	232,096	68,468
Total funds carried forward		(12,587)	60,585	47,998	232,096

Emaan Relief
Balance Sheet
at 17 December 2024

Company No. 12676853	Notes	2024 £	2023 £
Current assets			
Debtors	9	19,723	80,300
Cash at bank and in hand		37,275	156,157
		<u>56,998</u>	<u>236,457</u>
Creditors: Amount falling due within one year	10	(9,000)	(4,361)
		<u>47,998</u>	<u>232,096</u>
Net current assets			
		47,998	232,096
Total assets less current liabilities		47,998	232,096
		<u>47,998</u>	<u>232,096</u>
Net assets excluding pension asset or liability			
		47,998	232,096
		<u>47,998</u>	<u>232,096</u>
Total net assets		<u>47,998</u>	<u>232,096</u>
The funds of the charity			
Restricted funds			
Restricted income funds	11	60,585	149,888
		<u>60,585</u>	<u>149,888</u>
Unrestricted funds			
General funds	11	(12,587)	82,208
		<u>(12,587)</u>	<u>82,208</u>
Reserves	11		
		<u>47,998</u>	<u>232,096</u>
Total funds		<u>47,998</u>	<u>232,096</u>

Approved by the board as signed below.

And signed on its behalf by:

Hichem Bella

Hichem Bella (Oct 16, 2025, 10:34am)
Hichem Bella

Trustee

Date as Signed

Emaan Relief
Statement of Cash Flows
for the year ended 17 December 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(184,098)	163,628
Adjustments for:		
Decrease/(Increase) in trade and other receivables	60,577	(80,300)
Increase in trade and other payables	4,639	3161
Net cash (used in)/provided by operating activities	<u>(118,882)</u>	<u>86,489</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(118,882)	86,489
Cash and cash equivalents at the beginning of the year	156,157	69,668
Cash and cash equivalents at the end of the year	<u>37,275</u>	<u>156,157</u>
Components of cash and cash equivalents		
Cash and bank balances	37,275	156,157
	<u>37,275</u>	<u>156,157</u>

Emaan Relief
Notes to the Accounts
for the year ended 17 December 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. All figures have been rounded off to nearest pound

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Allocation of Support and Governance Costs	Expenditure is recognised on an accruals basis. Costs of generating funds and charitable activities are shown separately in the Statement of Financial Activities. Support costs represent the costs of the general running of the charity, including finance, administration, IT, and facilities. These have been allocated to charitable activities and fundraising based on the proportion of staff time and usage estimates. Governance costs comprise external audit fees, legal compliance, and trustee meeting expenses.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Going Concern

The financial statements have been prepared on a going concern basis. The Trustees have made an assessment covering a period of at least 12 months from the date of approval of these financial statements, taking into account the charity's financial position, cash flow forecasts, and future funding commitments.

At 17 December 2024, the charity held total funds of £47,998, comprising unrestricted funds of (£12,587) and restricted funds of £60,585. While unrestricted reserves are in deficit, the Trustees consider the going concern basis to be appropriate because:

The charity continues to benefit from strong donor support, with confirmed restricted funding for major 2025 appeals (Palestine, Yemen, and Ramadan).

Core administrative costs are modest relative to total income, and cash flow forecasts indicate sufficient liquidity to meet obligations as they fall due.

The Trustees have implemented a plan to rebuild unrestricted reserves through cost containment and targeted general fundraising during 2025.

The Trustees are satisfied that the charity has adequate resources to continue its operations for the foreseeable future, being at least twelve months from the date these financial statements are approved. Accordingly, the financial statements continue to be prepared on a going concern basis.

2 Company status

The organisation is a registered charity and is also a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	116,943	770,717	887,660
Total	<u>116,943</u>	<u>770,717</u>	<u>887,660</u>
Expenditure on:			
Raising funds	6,611	-	6,611
Charitable activities	1,050	659,168	660,218
Other	57,203	-	57,203
Total	<u>64,864</u>	<u>659,168</u>	<u>724,032</u>
Net income	<u>52,079</u>	<u>111,549</u>	<u>163,628</u>
Net income before other gains/(losses)	52,079	111,549	163,628
Other gains and losses:			
Net movement in funds	<u>52,079</u>	<u>111,549</u>	<u>163,628</u>
Reconciliation of funds:			
Total funds brought forward	30,129	38,339	68,468
Total funds carried forward	<u>82,208</u>	<u>149,888</u>	<u>232,096</u>

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Gift Aid	130,351	-	130,351	107,009
Donations	44,414	1,708,924	1,753,338	780,651
	<u>174,765</u>	<u>1,708,924</u>	<u>1,883,689</u>	<u>887,660</u>

5 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Costs of generating voluntary income</i>			
Fundraising Costs	67,096	67,096	6,611
	<u>67,096</u>	<u>67,096</u>	<u>6,611</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Charitable activities	736	1,794,553	1,795,289	659,168
<i>Governance costs</i>				
Audit Fees	7,200	-	7,200	1,050
	<u>7,936</u>	<u>1,794,553</u>	<u>1,802,489</u>	<u>660,218</u>

7 Support Costs

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Advertising and Marketing	5,190	-	5,190	3,286
Carriage and Delivery	7,833	-	7,833	3,895
Events	26,900	-	26,900	1,727
Employee costs	845	-	845	-
Motor and travel costs	50,041	-	50,041	15,592
General administrative costs	36,865	3,674	40,539	14,781
Legal and professional costs	66,854	-	66,854	17,922
	<u>194,528</u>	<u>3,674</u>	<u>198,202</u>	<u>57,203</u>

8 Staff Costs

No Employee received emoluments in excess of £60,000

9 Debtors

	2024	2023
	£	£
Prepayments and accrued income	19,723	80,300
	<u>19,723</u>	<u>80,300</u>

Emaan Relief

Notes to the Accounts

10 **Creditors:** amounts falling due within one year

	2024	2023
	£	£
Accruals	9,000	4,361
	<u>9,000</u>	<u>4,361</u>

11 **Summary of Movement in funds**

	At 18 December 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 17 December 2024 £
Restricted funds:				
Restricted income funds: <i>Also see note 16 for full breakdown of each fund</i>				
	149,888	1,708,924	(1,798,227)	60,585
<i>Total</i>	<u>149,888</u>	<u>1,708,924</u>	<u>(1,798,227)</u>	<u>60,585</u>
Unrestricted funds:				
General funds	82,208	174,765	(269,560)	(12,587)
Total funds	<u>232,096</u>	<u>1,883,689</u>	<u>(2,067,787)</u>	<u>47,998</u>

12 **Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	(12,587)	60,585	47,998
	<u>(12,587)</u>	<u>60,585</u>	<u>47,998</u>

13 **Reconciliation of net debt**

	At 18 December 2023 £	Cash flows £	At 17 December 2024 £
Cash and cash equivalents	156,157	(118,882)	37,275
	<u>156,157</u>	<u>(118,882)</u>	<u>37,275</u>
Net debt	<u>156,157</u>	<u>(118,882)</u>	<u>37,275</u>

14 **Ultimate Controlling Party**

The company is limited by guarantee and has no share capital; thus no single party controls the company.

15 Trustees' Remuneration, Expenses and Related Party Transactions

No trustee received any remuneration, benefits or payment for services from the charity during the year (2023: £Nil).

No expenses were reimbursed to any trustee (2023: £Nil).

The charity did not employ any trustee or person connected with a trustee during the year.

There were no related-party transactions requiring disclosure under section 33 of FRS 102 (2023: none).

Trustees and related parties made no donations that were material to the charity's income or significant by nature (2023: none).

The charity's key management personnel comprise the Chief Executive Officer and senior management team; the aggregate remuneration of key management personnel was £59,200 for the year (2023: £15,000).

16 Purpose of Restricted Funds & Detailed Movement in Funds

Palestine Emergency Appeal: Provision of food, hygiene packs and medical aid to those affected by the crisis in Gaza.

Yemen Relief & Malnutrition: Supports food, nutrition and clean water projects in Yemen.

Winter Aid Programme: Provides clothing, fuel and food to families in Lebanon, Gaza, Syria and Afghanistan.

Ramadan Appeal: Funds the distribution of food packs and iftar meals during Ramadan.

Qurbani Project: Supports animal sacrifice and meat distribution during Eid al-Adha.

Water & Health Projects: Installation of wells and delivery of healthcare and surgical programmes.

Education & Empowerment: Covers schooling, Hifz training, and vocational initiatives for women.

Zakat: Supporting needy families and individuals as specified in charity's Zakat distribution policy

Other Restricted Funds: Comprises smaller country-specific and one-off donor appeals.

All restricted funds are ring-fenced and may only be used for their stated purposes; any balances will be spent in the subsequent period in accordance with donor conditions.

Emaan Relief
Notes to the Accounts

Fund name	Opening balance (£)	Income (£)	Expenditure (£)	Transfers (£)	Closing balance (£)
Unrestricted funds					
General fund	82,208	174,765	(269,560)	–	(12,587)
Restricted funds					
Palestine Emergency Appeal	49,200	653,921	(693,471)	–	9,650
Yemen Relief & Malnutrition	22,000	295,606	(309,606)	–	8,000
Winter Aid Programme	14,200	205,267	(213,467)	–	6,000
Ramadan Appeal	11,200	100,675	(106,775)	–	5,100
Qurbani Project	10,000	44,320	(48,320)	–	6,000
Water & Health Projects	8,000	85,090	(88,000)	–	5,090
Education & Empowerment	7,488	28,440	(30,828)	–	5,100
Zakat	8,226	16,478	(21,300)	–	3,404
Other Restricted Funds	19,574	279,127	(282,520)	–	16,181
Total Restricted Funds	149,888	1,708,924	(1,798,227)	–	60,585
Total Funds	232,096	1,883,689	(2,067,787)	–	47,998

Emaan Relief
Detailed Statement of Financial Activities
for the year ended 17 December 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Gift Aid	130,351	-	130,351	107,009
Donations	44,414	1,708,924	1,753,338	780,651
	<u>174,765</u>	<u>1,708,924</u>	<u>1,883,689</u>	<u>887,660</u>
Total income and endowments	174,765	1,708,924	1,883,689	887,660
Expenditure on:				
Costs of generating donations and legacies				
Fundraising Costs	67,096	-	67,096	6,611
	<u>67,096</u>	<u>-</u>	<u>67,096</u>	<u>6,611</u>
Total of expenditure on raising funds	67,096	-	67,096	6,611
Charitable activities				
Charitable activities	736	1,794,553	1,795,289	659,168
	<u>736</u>	<u>1,794,553</u>	<u>1,795,289</u>	<u>659,168</u>
Governance costs				
Audit Fees	7,200	-	7,200	1,050
	<u>7,200</u>	<u>-</u>	<u>7,200</u>	<u>1,050</u>
Total of expenditure on charitable activities	7,936	1,794,553	1,802,489	660,218
Other expenditure				
Advertising and	5,190	-	5,190	3,286
Marketing Carriage and	7,833	-	7,833	3,895
Delivery Events	26,900	-	26,900	1,727
	<u>39,923</u>	<u>-</u>	<u>39,923</u>	<u>8,908</u>
Employee costs				
Temporary staff	845	-	845	-
	<u>845</u>	<u>-</u>	<u>845</u>	<u>-</u>
Motor and travel costs				
Vehicles - General costs	104	-	104	-
Travel and subsistence	49,937	-	49,937	15,592
	<u>50,041</u>	<u>-</u>	<u>50,041</u>	<u>15,592</u>
General administrative costs, including depreciation and amortisation				
Bank charges	16,826	3,674	20,500	2,347
Postage and couriers	9	-	9	-

Emaan Relief**Detailed Statement of Financial Activities**

Software, IT support and related costs	18,307	-	18,307	12,187
Stationery and printing	1,460	-	1,460	-
Sundry expenses	243	-	243	247
Telephone, fax and broadband	20	-	20	-
	<u>36,865</u>	<u>3,674</u>	<u>40,539</u>	<u>14,781</u>
Legal and professional costs				
Accountancy and bookkeeping	7,654	-	7,654	2,922
Consultancy fees	59,200	-	59,200	15,000
	<u>66,854</u>	<u>-</u>	<u>66,854</u>	<u>17,922</u>
Total of expenditure of other costs	<u>194,528</u>	<u>3,674</u>	<u>198,202</u>	<u>57,203</u>
Total expenditure	269,560	1,798,227	2,067,787	724,032
Net gains on investments	-	-	-	-
	<u>(94,795)</u>	<u>(89,303)</u>	<u>(184,098)</u>	<u>163,628</u>
Net (expenditure)/income				
Net (expenditure)/income before other gains/(losses)	<u>(94,795)</u>	<u>(89,303)</u>	<u>(184,098)</u>	<u>163,628</u>
Other Gains	-	-	-	-
	<u>(94,795)</u>	<u>(89,303)</u>	<u>(184,098)</u>	<u>163,628</u>
Net movement in funds				
	<u><u>(94,795)</u></u>	<u><u>(89,303)</u></u>	<u><u>(184,098)</u></u>	<u><u>163,628</u></u>
Reconciliation of funds:				
Total funds brought forward	82,208	149,888	232,096	68,468
Total funds carried forward	<u><u>(12,587)</u></u>	<u><u>60,585</u></u>	<u><u>47,998</u></u>	<u><u>232,096</u></u>



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