Trustees' annual report
for the period

CHARITY COMMISSION
FOR ENGLAND AND WALES

Period start date | 1 | 1 | 1 | 2 | 2 | 4 | Period end date | 1 | 0 | 1 | 2 | 2 | 5 |

Charity name: Libya in the UK (formerly Libya in the UK Ltd)

Charity No (if any): 1 1 9 5 5 2 7

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To advance the education of the public in Libyan culture and heritage; to develop the capacity and skills of socially disadvantaged members of the Libyan diaspora in the UK so they can better meet their needs and participate in British society; and other charitable purposes as the trustees see fit. *Full objects: see continuation sheet.*
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The charity's main work in the period was its Derna flood relief appeal, launched after Storm Daniel in September 2023. In February 2025 it received £15,894 of donations made to its project through the GlobalGiving Foundation. The trustees continued work on a safe and compliant route for getting the appeal funds to people in need in Libya, and prepared for the charity's conversion to a CIO.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Appeal funds are to be applied through vetted aid organisations and local partners working with affected communities in Libya. Each distribution is approved by the trustees, with due diligence on the recipient and evidence of how funds are used.
Policy on social investment including program related investment	Para 1.38	The charity does not make social or programme-related investments.
Contribution made by volunteers	Para 1.38	The charity has no paid staff. It is run by its trustees, supported by volunteers who give their time freely.
Other		Throughout the period the charity was a company limited by guarantee (no. 12358951). It converted to a charitable incorporated organisation (CIO) on 29 April 2026, keeping charity number 1195527.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The Derna flood appeal remains the charity's main focus. In the year to 10 December 2023 it raised over £150,000 through GoFundMe, GlobalGiving and direct donations, together with in-kind donations of clothing and care products that were shipped to Libya and distributed by local partners. In this period the charity received a further £15,894 from the GlobalGiving Foundation for its project. No cash grants were paid out during the period. The trustees' priority has been to make sure the funds reach those in need safely, in line with what donors were told, and in compliance with UK charity law, financial sanctions and anti-money-laundering requirements. The charity took legal advice during the period. Running costs for the period were £4,005 and were met without any payment to trustees.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Achievements against objectives set	Para 1.41	Objective for the period: to establish a safe and compliant route to distribute the appeal funds. This work continued during the period and remains the trustees' priority.
Performance of fundraising activities against objectives set	Para 1.41	No new fundraising campaigns were run. £15,894 was received from the existing appeal via GlobalGiving. The charity does not use professional fundraisers or commercial participators.
Investment performance against objectives	Para 1.41	Not applicable – funds are held in cash at bank.
Other		

Financial Review

	SORP reference	
Review of the charity's financial position at the end of the period	Para 1.21	Income £15,959 (2024 restated: £20,212); expenditure £4,005 (2024: £12,656); net income £11,954. Total funds at 10 December 2025 £167,894. 2024 figures restated. *See continuation sheet.*
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Almost all of the funds held were raised for the Derna flood appeal and are held to be distributed in line with donors' wishes, not as free reserves. The trustees review the level of reserves each year.
Amount of reserves held	Para 1.22	Total funds £167,894; cash of £28,124 at Starling Bank and £140,370 in PayPal.
Reasons for holding zero reserves	Para 1.22	Not applicable.
Details of fund materially in deficit	Para 1.24	None.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The charity has significant cash balances and low running costs.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
The charity's principal sources of funds (including any fundraising)	Para 1.47	Donations from the public made online through GoFundMe, GlobalGiving and the PayPal Giving Fund, and directly through the charity's website.
Investment policy and objectives including any social investment policy adopted	Para 1.46	The charity holds its funds in cash at bank. It has no investments and has not adopted a social investment policy.
A description of the principal risks facing the charity	Para 1.46	The main risk is making sure funds sent to Libya reach the intended beneficiaries and comply with sanctions, anti-money-laundering and counter-terrorism rules. The trustees manage this through due diligence on partners, legal advice and trustee approval of every payment. The charity also relies on a small group of volunteer trustees.
Other		

Structure, Governance and Management

Description of charity's trusts:	SORP reference	
Type of governing document (trust deed, royal charter)	Para 1.25	In the period: memorandum and articles of association (incorporated 11 December 2019; articles amended 27 October 2023). Now: CIO constitution (foundation model), conversion dated 29 April 2026, amended 12 August 2026.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	In the period: charitable company limited by guarantee without share capital (no. 12358951). Converted to a CIO (foundation model) on 29 April 2026.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	In the period, under clause 34 of the articles, the charity could appoint by ordinary resolution a person willing to act as a trustee, if recommended by the trustees or proposed by a member on 14–35 days' notice. Following conversion, trustees are appointed in accordance with the charity's CIO constitution.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The charity is run entirely by volunteer trustees, supported by volunteers. It works with aid organisations and local partners in Libya to deliver aid.
Relationship with any related parties	Para 1.51	No trustee received any remuneration or reimbursed expenses, and there were no related party transactions in the period.
Other		

Reference and Administrative details

Charity name	Libya in the UK
Other name the charity uses	Libya in the UK Ltd (name while a company – company no. 12358951)
Registered charity number	1195527
Charity's principal address	85 Great Portland Street First Floor London W1W 7LT

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Nader Elgadi	Chair		
2	Zakaria A M Abdulwahab	Trustee	Resigned 1 Aug 2026 (after period end)	
3	Mohamed Zarrugh Ismail	Trustee	Appointed 16 Apr 2025	
4	Abdulaziz Ossama Lamlum	Trustee	Resigned 14 Apr 2025	
5	Mohammed Abdulla Masoud Bashein	Trustee	Appointed 18 Aug 2026 (after period end)	
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Reference and Administrative details (cont)

Corporate trustees – names of the directors at the date the report was approved

Director name		
Not applicable		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Not applicable		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable – the charity does not hold funds as custodian trustee.
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountants	Yahya Accountancy	164 West Hendon Broadway, London NW9 7AA
Solicitors	Bates Wells	10 Queen Street Place, London EC4R 1BE

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

No independent examination: the charity's gross income for the period was below £25,000, so external scrutiny of the accounts is not required under the Charities Act 2011.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Nader Elgadi	
Position (eg Secretary, Chair, etc)	Chair of trustees	
Date	09/10/2026	

Continuation sheet – Trustees' annual report for the period 11 December 2024 to 10 December 2025

Libya in the UK – registered charity number 1195527

1. Charitable objects (Para 1.17) – in full

The objects of the charity are for the public benefit: (1) to advance the education of the public in the subject of Libyan culture and heritage; (2) to develop the capacity and skills of the socially disadvantaged members of the diaspora Libyan community within the United Kingdom in such a way that they are better able to: (i) identify, and help meet, their needs; and (ii) more fully participate in, and contribute positively to, British society; and (3) to advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time.

2. Financial review (Para 1.21)

The charity's accounts are prepared on the accruals basis in accordance with the Charities SORP (FRS 102). A summary of the results is set out below.

	2025 £	2024 £ (restated)
Donations	15,959	20,212
Expenditure on charitable activities	(4,005)	(12,656)
Net income for the period	11,954	7,556
Total funds brought forward	155,940	148,384
Total funds carried forward	**167,894**	**155,940**
Represented by: cash at bank and PayPal	168,494	156,540
Less: accruals	(600)	(600)

Income came almost entirely from a single donation of £15,894 received from the GlobalGiving Foundation for the charity's flood relief project. A further £65 was received through PayPal. Expenditure comprised governance and support costs: PayPal fees and charges of £1,691, legal fees of £840, accountancy fees of £800, website and software costs of £518, registered office and filing fees of £106 and insurance of £50. No grants were paid in the period.

At the period end the charity held £28,124 in its bank account and £140,370 in its PayPal account, with £600 owed for accountancy fees. Almost all of these funds were raised for the Derna flood appeal and are held to be distributed in line with donors' wishes.

Restatement of 2024. The 2024 figures previously reported (filed at Companies House for the year to 31 December 2024 and used for the 2024 annual return) did not include the charity's PayPal account, through which most of the Derna appeal donations were received. They also included deferred income that should not have been deferred, did not accrue the accountancy fee and were drawn up to 31 December rather than 10 December. The 2024 comparatives have been restated: funds at 10 December 2024 increase from £8,906 to £155,940, and 2024 net income from £7,417 to £7,556. See note 10 to the accounts.

3. Company law and conversion to a CIO

Throughout the period covered by this report the charity was a charitable company limited by guarantee, Libya in the UK Ltd (company number 12358951), and the trustees were also its directors for company law purposes. For that period, this report also includes the information required in a directors' report under section 415 of the Companies Act 2006, prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On 29 April 2026 the charity converted to a charitable incorporated organisation (CIO) under the Charities Act 2011 and the company was removed from the register of companies. The CIO is the same legal entity and has kept charity number 1195527. As the company register has now closed, these accounts are filed with the Charity Commission only.

4. Events after the end of the period

Conversion to a CIO on 29 April 2026 (constitution amended 12 August 2026), resignation of Zakaria A M Abdulwahab as a trustee on 1 August 2026, and appointment of Mohammed Abdulla Masoud Bashein as a trustee on 18 August 2026.

LIBYA IN THE UK

(formerly Libya in the UK Ltd)

Registered charity number 1195527
Former company number 12358951 (converted to a CIO on 29 April 2026)

FINANCIAL STATEMENTS

for the period 11 December 2024 to 10 December 2025

Prepared by Yahya Accountancy, Chartered Certified Accountants

LIBYA IN THE UK
(formerly Libya in the UK Ltd)

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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).

Charity law 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 its incoming resources and application of resources 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 (FRS 102);

– make judgements and estimates that are reasonable and prudent;

– state whether applicable UK 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 operation.

The trustees are responsible for keeping proper accounting records that 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 and, for the period during which the charity was a company, the Companies Act 2006. 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.

External scrutiny

The charity's gross income for the period was £15,959, which is below the £25,000 threshold in section 145 of the Charities Act 2011. The trustees have therefore not had the accounts independently examined or audited.

LIBYA IN THE UK
(formerly Libya in the UK Ltd)

Statement of financial activities

for the period 11 December 2024 to 10 December 2025

	Note	Unrestricted funds 2025	Total funds 2025	Total funds 2024 (restated)
		£	£	£
Income from:				
Donations and legacies	2	15,959	15,959	20,212
Total income		**15,959**	**15,959**	**20,212**
Expenditure on:				
Charitable activities	3	4,005	4,005	12,656
Total expenditure		**4,005**	**4,005**	**12,656**
Net income and net movement in funds		**11,954**	**11,954**	**7,556**
Reconciliation of funds				
Total funds brought forward (2024: restated)	8, 10	155,940	155,940	148,384
Total funds carried forward	**8**	**167,894**	**167,894**	**155,940**

All income and expenditure derive from continuing activities. The charity has no recognised gains or losses other than those shown above. All funds in the comparative period were unrestricted. The comparative figures have been restated (see note 10).

The notes on pages 6 to 9 form part of these financial statements.

LIBYA IN THE UK
(formerly Libya in the UK Ltd)

Balance sheet

as at 10 December 2025

	Note	2025	2024 (restated)
		£	£
Current assets			
Cash at bank and in hand	6	168,494	156,540
Creditors: amounts falling due within one year	7	(600)	(600)
Net current assets		**167,894**	**155,940**
Total net assets		**167,894**	**155,940**
The funds of the charity			
Unrestricted funds	8	167,894	155,940
Total charity funds		**167,894**	**155,940**

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

.....

Nader Elgadi – Chair of trustees

The notes on pages 6 to 9 form part of these financial statements.

for the period 11 December 2024 to 10 December 2025

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) (Charities SORP (FRS 102), second edition), FRS 102 and the Charities Act 2011. Throughout the period the charity was a company limited by guarantee and was also subject to the Companies Act 2006. The charity is a public benefit entity. The financial statements are prepared under the historical cost convention and presented in pounds sterling, rounded to the nearest pound.

Comparative figures. The comparative figures are for the year ended 10 December 2024, the charity's financial year. They have been restated to correct errors in the figures previously reported, as explained in note 10.

Legal status. During the period the charity was Libya in the UK Ltd, a charitable company limited by guarantee without share capital (company number 12358951), registered in England and Wales. On 29 April 2026 it converted to a charitable incorporated organisation (foundation model) under the Charities Act 2011. The CIO is the same legal entity, has retained charity number 1195527 and its registered address is 85 Great Portland Street, First Floor, London W1W 7LT.

Going concern. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern for at least twelve months from the date of approval of these financial statements.

Income. Donations are recognised when the charity has entitlement to the funds, receipt is probable and the amount can be measured reliably. Donations made through online giving platforms are recognised gross when the platform credits the funds to the charity; platform fees are shown as expenditure. Donated goods passed straight to beneficiaries are not recognised where their value cannot be measured reliably.

Expenditure. Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure on charitable activities includes grants, direct costs and the support and governance costs of running the charity. Governance costs comprise accountancy, legal and statutory compliance costs. The charity is not registered for VAT and irrecoverable VAT is included in the cost of the related expenditure.

Funds. Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charity's objects. Restricted funds are subject to restrictions imposed by donors or by the terms of an appeal.

Financial instruments. The charity has only basic financial instruments. Cash at bank, balances held with PayPal and creditors are measured at the amount expected to be received or paid.

Taxation. The charity is a charity within the meaning of Part 1 of Schedule 6 to the Finance Act 2010 and its income is applied for charitable purposes, so it is exempt from UK corporation tax.

2. Donations and legacies

	2025 £	2024 £ (restated)
Donations received through GlobalGiving Foundation	15,894	19,613
Donations received through PayPal	65	599
	15,959	**20,212**

All donation income in both periods was unrestricted (see note 8).

3. Expenditure on charitable activities

	2025 £	2024 £ (restated)
Support costs		
PayPal fees and charges	1,691	–
Website and software	518	210
Insurance	50	–
Travel and subsistence	–	1,068
Advertising and publicity	–	336
	2,259	1,614

Governance costs (note 4)	1,746	11,042
Total	**4,005**	**12,656**

No grants were paid in the period (2024: £nil).

4. Governance costs

	2025 £	2024 £ (restated)
Accountancy fees	800	600
Legal fees	840	10,408
Registered office and Companies House fees	106	34
	1,746	**11,042**

5. Trustees' remuneration and expenses, and staff costs

No trustee received any remuneration or other benefits from the charity during the period (2024: £nil). No trustee was reimbursed expenses during the period. In the comparative period two trustees were reimbursed travel expenses totalling £638. The charity had no employees (2024: none).

6. Cash at bank and in hand

	2025 £	2024 £ (restated)
Starling Bank current account	28,124	14,543
PayPal account	140,370	141,997
	168,494	**156,540**

7. Creditors: amounts falling due within one year

	2025 £	2024 £ (restated)
Accruals	**600**	**600**

8. Analysis of charitable funds

	At 11 Dec 2024	Income	Expenditure	At 10 Dec 2025
	£	£	£	£
Unrestricted – general fund	155,940	15,959	(4,005)	167,894
Total funds	**155,940**	**15,959**	**(4,005)**	**167,894**

Comparative period (restated): funds at 11 December 2023 £148,384; income £20,212; expenditure £12,656; funds at 10 December 2024 £155,940, all unrestricted.

The trustees hold the charity's funds principally for the relief of those affected by the Derna floods in Libya, in line with the appeal through which they were raised.

9. Related party transactions

There were no related party transactions during the period. In the comparative period two trustees were reimbursed travel expenses of £638 (see note 5).

10. Prior period adjustment

The 2024 figures previously reported (in the accounts filed at Companies House for the year to 31 December 2024 and used for the charity's 2024 annual return) contained errors. They did not include the charity's PayPal account, through which most of the Derna flood appeal donations were received; they showed deferred income that should not have been deferred; they did not accrue the accountancy fee for the 2024 accounts; and they were drawn up to 31 December rather than to the charity's year end of 10 December. The comparatives have been restated to correct these errors, as follows:

Funds	11 Dec 2023 £	10 Dec 2024 £
As previously reported	1,489	8,906
PayPal balance not previously recognised		141,997
Deferred income released		5,437
Accountancy fee accrued		(600)
Payment of 19 December 2024 moved to the 2025		200

period		
Opening balances corrected to the 2023 accounts filed with the Charity Commission (mainly PayPal)	146,895	
As restated	**148,384**	**155,940**

The effect on the 2024 statement of financial activities is to increase income by £599 (PayPal donations), increase expenditure by £460 (accountancy fee accrued £600 and advertising £60, less the 19 December 2024 payment of £200 moved to 2025) and increase net income from £7,417 to £7,556.

11. Events after the reporting period

On 29 April 2026 the charity converted from a charitable company limited by guarantee to a charitable incorporated organisation (foundation model) and the company was removed from the register of companies. Assets, liabilities and funds continued in the same legal entity. Zakaria A M Abdulwahab resigned as a trustee on 1 August 2026 and Mohammed Abdulla Masoud Bashein was appointed a trustee on 18 August 2026.