

AL-AYN SOCIAL CARE FOUNDATION INTERNATIONAL
(Charitable Incorporated Organisation)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Registered Charity No: 1196583

AL-AYN SOCIAL CARE FOUNDATION INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Aliya Azam Mr Mustafa Mohamed Dr Ali Kanaan Mr Ali Shalchi
Charity Registration Number	1196583
Principal Address and Registered Office	Unit 5, Watling Gate 297 – 303 Edgware Road Colindale London NW9 6NB
Bankers	National Westminster Bank London EC2M 4AA
Solicitor	Bates Wells & Braithwaite London LLP 10 Queen Street Place London EC4R 1BE

Al-Ayn Social Care Foundation International

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their report, together with the financial statements of Al-Ayn Social Care Foundation International (the Charity) for the period ended 31 December 2024. The Trustees confirm that the report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP 2019) 'Accounting and Reporting by Charities' Second Edition applicable for accounting periods commencing on and after 1 January 2019.

Al-Ayn Social Care Foundation International is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission of England & Wales on 15 November 2021.

These financial statements cover the period from 1 January 2024 to 31 December 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The CIO was registered on 15 November 2021 and its governing document has never been amended since registration.

Organisational structure

The Charity has a board of four trustees (the Trustees), who meet formally on a regular basis to determine and review implementation of the Charity's strategy, identify and manage risks and administer the affairs of the Charity. The Trustees are drawn from persons of suitable experience, professional qualification or business acumen who are deemed suitable to administer the assets and the running of the Charity. The management of the Charity is the responsibility of the Trustees who are appointed under the terms of the constitution, with some management responsibilities delegated. They receive no remuneration or financial benefit for their role as Trustees, except as may be permitted by the Charity's constitution. The Trustees will regularly review their training needs and if necessary obtain training for the Trustees where appropriate. Any new trustees would undergo an induction process which would include obtaining a copy of the Charity's constitution and minutes of meetings, declaring conflicts of interest, and attending meetings with the acting director and senior staff to be updated on the affairs of the Charity.

The Charity has no subsidiaries. As at the date of this report the Charity has 15 members registered in its Register of Members. Each member has been admitted to membership of the Charity by the Trustees in accordance with the terms of the Charity's constitution and a Membership Agreement signed between the Charity and each member prior to its accession.

As at the date of this report these members are:

- Al-Ayn Social Care Foundation (Iraq)
- Al-Ayn Social Care Foundation (UK)
- Al-Ayn Social Care Foundation (Afghanistan) (associate membership only)
- Al-Ayn Social Care Foundation (Ghana) (associate membership only)
- Al-Ayn Social Care Foundation (Sweden)
- Al-Ayn Social Care Foundation (Germany)
- Al-Ayn Social Care Foundation (Netherlands)
- Al-Ayn Social Care Foundation (Switzerland)
- Al-Ayn Social Care Foundation (Denmark)
- Al-Ayn Social Care Foundation (Norway)
- Al-Ayn Social Care Foundation (USA)
- Al-Ayn Social Care Foundation (Australia)
- Al-Ayn Social Care Foundation (Belgium) (associate membership only)
- Al-Ayn Yemeni Social Care Foundation (Yemen)
- Al-Ayn Social Care Foundation (France)

Pay and Remuneration

The Trustees review the pay and remuneration of staff on a regular basis, to ensure internal consistency and that pay is competitive within the sector. Banding of pay is reviewed on an annual basis. During the reporting period the Charity had no paid staff.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Risk management

The Trustees regularly review the major business and operational risks which the Charity faces, including risks associated with the diversity of its income and application of expenditure overseas. They have agreed and implemented policies and systems to ensure appropriate steps are taken to safeguard the Charity's assets, including by ensuring appropriate due diligence, monitoring and reporting is carried out on grant recipients and beneficiaries, and that grant agreements are entered into in accordance with the Charity Commission and HMRC guidance on overseas donations. Regular reports as necessary are produced for the Trustees to identify and, if necessary, manage business and operational risks. The Trustees regularly review the Charity's policies and systems and are satisfied with the policies and controls in place to manage the risks identified.

Objects

The objects of the CIO for the public benefit are:

- the prevention or relief of poverty and financial hardship by providing: grants, items and services to orphans and other individuals in need and/or charities, or other organisations working to prevent or relieve poverty and financial hardship;
- the prevention or relief of sickness among orphans and other individuals in need, by purchasing medical equipment and/or providing grants to organisations working to prevent or relieve sickness;
- the advancement of education; and
- the advancement of such other charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time.

Grant-making policies

The Charity has not made any international grants in the reporting period but intends to make international grants in future in accordance with its "International Grants Policy". The procedure for international grants includes identifying potential recipients, carrying out appropriate due diligence checks and risk assessments, and then entering a grant agreement with the recipient. To help the Charity assess and manage the risks of overseas grants, the Trustees require recipients to provide a monitoring report using an agreed template, as set out in the grant agreements.

The Trustees will closely monitor all grants made, review the supporting documentation and undertake random inspection of the various projects that are supported by the grants.

The grants would typically be disbursed in instalments to ensure that agreed timings and results are being met and managed, and to enable monitoring and evaluation of progress. The nature of these activities will depend on the size and complexity of the grant and the perceived level of risk.

The Trustees have considered the Charity Commission guidance on working internationally and HMRC guidance on overseas payments and have put in place appropriate and robust arm's length grant agreements.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Reserves policy

The Trustees are of the view that holding substantial reserves is unnecessary, as it would tie up funds which could and should be spent on charitable activities.

The Trustees are committed to regularly reviewing the Charity's reserves policy, to ensure that the appropriate levels of reserves are maintained. The Trustees are committed to generating sufficient reserves to support current organisational activities to meet the following requirements:

- safeguard the Charity's service commitment in the event of delays in receipt of grants or other income;
- provide a financial cushion against risk and future uncertainties; and
- resource the research and development of services and initiatives.

Al-Ayn Social Care Foundation International
STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Principal funding

The Charity did not undertake substantial activities the reporting period. Going forwards, it is anticipated that funding for the activities of the Charity will be derived solely from the Members, donors and supporters of the Charity.

Investment powers and policy

The Trustees have the powers to make investments on behalf of the Charity as they deem fit, taking account of standard investment criteria. At the moment, the Charity's risk profile indicates that investments should be held in low risk assets. Consequently, all investments at the moment are currently held in bank account balances.

Related parties

Al-Ayn Social Care Foundation (Iraq), a charitable organisation incorporated under the laws of Iraq and registered with the certificate number IZ 71970, is a Member of the Charity. The Charity's right to use the Al-Ayn name and logo is derived under licence from an agreement with Al-Ayn Social Care Foundation (Iraq), but the Charity has neither received nor provided any financial assistance to Al-Ayn Social Care Foundation (Iraq) during the reporting period.

Two trustees of the Charity (Mrs Aliya Azam and Mr Mustafa Mohsin Ali Mohamed) are also trustees of Al Ayn Social Care Foundation (UK) ("Al-Ayn UK"), a charitable incorporated organisation which is a member of the Charity. The relationship between the Charity and Al-Ayn UK is governed in accordance with a membership agreement signed between the parties. However, these two trustees have not participated in any decisions relating to the Charity's relationship with Al-Ayn UK. In the reporting period the Charity did not provide or receive any financial benefit from Al-Ayn UK. Al-Ayn UK has, however, made some of its office space available for use by the Charity.

The Trustees are not aware of the existence of any other related parties.

ACHIEVEMENT AND PERFORMANCE

Information on the Charity's activities is available by visiting <https://www.alayninternational.org/>. During the reporting period, the Charity did not carry out substantial activities.

Having been formally established in November 2021, the reporting period has continued to be spent setting up the basis and infrastructure for the Charity's activities in future. The Charity envisages acting as an umbrella body coordinating the charitable activities of Al-Ayn entities around the world, and making grants to fund charitable activities. During the reporting period, the Charity has continued working to set up technical, legal and infrastructure to allow for the accession of Al-Ayn entities as members of the Charity, the entering into of membership agreements with each entity, the completion of an international data transfer agreeing to allow for the sharing of personal data in accordance with applicable laws, and the establishment of other important infrastructure (such as appointing bankers and lawyers) to enable the Charity to be able to further its charitable objects in future.

The Trustees consider that the performance of the Charity in this financial period has been good, taking into account the legal, technical and physical infrastructure that has been successfully established.

Over the coming months and years the Charity now intends to play an active role coordinating the activities of its members around the world, providing support where needed. It is envisaged that the Charity may receive and make grants to one or more of its Members, to enable it to further its charitable purposes.

Volunteers

As well as its volunteer trustees, the Charity continued to benefit from the skills and experiences of volunteers during the period, across various areas of its work.

Al-Ayn Social Care Foundation International
STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

FINANCIAL REVIEW

The Charity has built strong presence amongst its members, and potential core supporters and donors. However, the priority during the reporting period has been to established infrastructure rather than to receive or disburse payments. As a result, income and expenditure has not been substantial. Income for the period was around £3,005 (2023: £2,156) and expenditure was around £1,43 (2023: £2,559).

Total funds carried forward at the end of the year were therefore around £2,993 (2023: £131)

The Trustees are satisfied that all funds received have been applied in an effective manner.

PLANS FOR FUTURE PERIODS

The Charity will continue establishing the infrastructure needed to allow it to advance its charitable activities. It is anticipated that the Charity's activities will increase in future reporting periods, and that it may both receive and disburse funds to other organisations in pursuit of its charitable objectives. Over time the Charity intends to become the key body convening and coordinating the activities of Al-Ayn charitable entities around the world.

This will include provide training, guidance and support to Members, as well as representing Members internally in pursuit of its charitable objects. The Charity does not and will not impinge on the managerial and operational independence of its Members, but simply intends to convene and support them in furtherance of its charitable objects.

The Trustees are committed to ensuring all funds it receives or disburses is done in a way that is both effective and targeted. The Charity also plans to establish and expand its team further and update its processes to match new regulations and better enable it to perform its functions.

EVENTS SINCE THE END OF THE PERIOD

There are no events to report since the end of the period.

FUNDRAISING STATEMENT

The Charity is working to ensure that it has sufficient funds to enable it to meet its future charitable ambitions. The Trustees are committed to building trust with supporters, and in 2024 the Charity continued to build upon its internal policies and guidance to establish a strong footing for future activities.

The Trustees are committed to protecting vulnerable adults and children during any fundraising activities, through appropriate policies and procedures. The Charity's policies details this commitment and the Trustees regularly review the Charity's policies and procedures in line with performance.

Alongside this, the Charity is commitment to adhering to stringent procedures relating to all aspects of its work and in line with the Code of Fundraising Practice has meant that the Charity has received zero complaints about activities for the purposes of fundraising during the reporting period.

PUBLIC BENEFIT STATEMENT

In deciding the Charity's objectives and planning its activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on the prevention or relief of poverty and its supplementary public benefit guidance on the advancement of health or the saving of lives in accordance with the requirement of section 17(5) of the Charities Act 2011. The Trustees always ensure that the Charity's activities are undertaken in line with its charitable objects and aims.

Further details on the activities carried out in the reporting period to deliver public benefit are outlined above.

Al-Ayn Social Care Foundation International
STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' 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 the affairs of the Charity and of the incoming resources and application of resources for that period. In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe methods and principles in the Charities SORP;
- 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 assume that the charitable incorporated organisation will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that financial statements comply with charity law. 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.

PROVISION OF INFORMATION TO AUDITOR

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the Charity's auditors are unaware; and
- the Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any information needed by the Charity's auditors in connection with preparing their report and to establish that the Charity's auditors are aware of that information.

This report was approved by the Trustees on the 5th of September 2025 and signed on their behalf by:

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Mustafa Mohamed
Chair of Board of Trustees

Al-Ayn Social Care Foundation International
STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

INCOME AND EXPENDITURE	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<u>Income and endowments from:</u>					
Donations and legacies		2,551	454	3,005	2,156
Total Income		<u>2,551</u>	<u>454</u>	<u>3,005</u>	<u>2,156</u>
<u>Expenditure on:</u>					
Raising funds		143	-	143	119
Charitable activities		-	-	-	2,440
Total Expenditure		<u>143</u>	<u>-</u>	<u>143</u>	<u>2,559</u>
Net movement in funds		2,408	454	2,862	(403)
Total funds brought forward		<u>131</u>	<u>-</u>	<u>131</u>	<u>534</u>
Total funds carried forward		<u><u>2,539</u></u>	<u><u>454</u></u>	<u><u>2,993</u></u>	<u><u>131</u></u>

All recognised gains and losses are included in the Statement of Financial Activities.

All the Charity's activities are classified as continuing.

		2024	2023
	Notes	£	£
Fixed Assets			
Tangible fixed assets		-	-
Current Assets			
Debtors			
Cash at bank and in hand		2,993	2,571
		<u>2,993</u>	<u>2,571</u>
Creditors: amounts falling due within one year		-	(2,440)
		<u>-</u>	<u>(2,440)</u>
Net Current Assets		2,993	131
		<u>2,993</u>	<u>131</u>
Net Assets		<u>2,993</u>	<u>131</u>
Represented by:			
Unrestricted funds		2,993	131
Restricted funds		-	-
		<u>2,993</u>	<u>131</u>
TOTAL FUNDS		<u>2,993</u>	<u>131</u>

The financial statements were approved by the board and authorised for issue on 5 September 2025 and signed on its behalf by:

.....
Mustafa Mohamed
Chair of Board of Trustees