

Report of the Trustees and
Unaudited Financial Statements for the year ended 31 October 2025 for
Friends of Charity
International

Daniel Consultancy
Morrith House
54-60 Station Approach
South Ruislip
HA4 6SA

Friends of charity International

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For the Year Ended 31 October 2025

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The trustees present their report with the financial statements of the charity for the year ended 31 October 2025. 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims.

The Charity's objective is the prevention and relief of poverty and financial hardship and sickness anywhere in the world, particularly within socially and economically disadvantaged communities. This includes the provision of food, clean water, shelter, mobility aids, places of worship, and education and vocational training designed to enable individuals to generate sustainable income.

Statement on public benefit

The Trustees confirm that they have had regard to the Charity Commission's guidance on public benefit. All activities undertaken during the year were carried out for the public benefit and in furtherance of the Charity's objectives.

ACHIEVEMENT AND PERFORMANCE

Significant activities and Public Benefit Delivery

During the year ended 31 October 2025, the Trustees continued to advance the Charity's objects through humanitarian relief and sustainable development initiatives in Pakistan.

1. Donate A degh/Cooked meals Project
738 Deghs provided approximately 44,280 meals to individuals experiencing food insecurity.
2. Family Food Pack
556 families received monthly food packs, representing a significant increase compared to the prior year.
3. Sadaqah Sacrifice Project
1,131 chickens and 219 goats were distributed through Sadaqah appeals, benefitting approximately 3,000 individuals.
4. Winter blankets project
100 winter blanket bundles were distributed based on assessed seasonal need.
5. Build a Mosque Project
2 mosques were completed in underserved communities.
6. Wheelchair Mobility Aid Projects
87 Wheelchairs were distributed to individuals with mobility impairments.
7. Water Hand Pump Projects
664 water 664 water hand pumps were installed, improving access to clean drinking water.
8. 20 girls completed a structured six-month English and sewing course and received certificates and sewing machines to enable income generation.

Comparative Performance Analysis (2024 to 2025)

<u>Project</u>	<u>2024</u>	<u>2025</u>	<u>Numerical Change</u>	<u>% Change</u>
Deghs	642	738	+96	+15%
Meals Provided	32,100	44,280	+12,180	+38%
Family Food Packs	265	556	+291	+110%
Winter Blankets	200	100	-100	-50%
Water Hand Pumps	372	664	+292	+79%
Wheelchairs	106	87	-19	-18%
Chicken Sadaqah	729	1,131	+402	+55%
Goat Sadaqah	202	219	+17	+8%
Mosques Completed	2	2	0	0%
Income Generation Programme	None	20 beneficiaries	New initiative	-

FINANCIAL REVIEW

The charity is funded mainly by donations from family members, friends, and the public at large. The trustees have been astounded by the level of support during the year, with donations exceeding £120,887 (2024 - £92,729). Expenditure was £97,036 (2024 - £87,662). The Statement of Financial Activities gives full details of the income and expenses during the period.

FUTURE PROJECTS

Continue to deliver aid in Pakistan in the form of our Food Projects of Donate a Degh cooked Meals/ Family Monthly Food Packs/Sadaqah Sacrifice Meat and Chicken to those individuals, families, and communities in need.

Continue to deliver Aid in the form of Water Hand Pumps to provide safe and clean drinking water to WHO standards.

Continue to deliver Wheelchair project to provide mobility aids to those in need.

Assist with sustainable income generating projects.

Assist socially deprived communities with infrastructure to make their lives better in the form of suitable homes, places of communal interest such as educational establishments for children and adults, community centres and places of worship.

Make the general public more aware through social media platforms and advertise more our work.

Enhance and develop our operational structures to ensure we are in line with Charity Commission guidelines and fundraising regulations.

Increase our volunteers to assist with fundraising activities amongst others.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Friends of Charity International under its constitution is a UK registered charity. It is a Charitable Incorporated Organization, and its governing document is CIO.

Risk management.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Key risks include financial oversight, funds transfer risks, project delivery risks in overseas jurisdictions, and safeguarding considerations. Regular financial monitoring, segregation of duties, and oversight of partner delivery mechanisms are in place to manage these risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number

1197028

Principal address

Red Roofs
Valencia Road
Stanmore
HA7 4JL

Trustees

The trustees serving during the period were as follows.

Mrs Shahzea Fathima Abbas Tahir – Chairman
Prof Hasan Imam Syed Tahir
Mr Syed Haider Zain Hasan Tahir
Mr Syed Shah Faisal Abbas
Mrs Nageena Tasneem Hussain
Mr Nawazish Shah

Independent examiner

Daniel Consultancy
Morritt house
54-60 Station
Approach
South Ruislip
HA4 6SA

Approved by order of the board of trustees on 2 April 2026 and signed on its behalf by:

..*Shahzea Tahir*.....
Mrs Shahzea Fathima Abbas Tahir - Trustee

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 October 2025.

As the charity's trustees, are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
Sri Para Pragash
FCCA
Daniel Consultancy
54-60 Station Approach
South Ruislip
HA4 6SA

2 April 2026

Friends of charity International

Statement of Financial Activities
For the year ended 31 October 2025

		2025 £	2024 £
	Notes	Unrestricted Fund	Unrestricted Fund
INCOME AND ENDOWMENTS FROM:			
Donation and legacies	2	120,887	92,729
Total		120,887	92,729
EXPENDITURES ON			
Charitable activities	3	97,036	87,662
NET INCOME		23,851	5,067
TOTAL FUNDS CARRIED FORWARD		23,851	5,067

The notes form part of these financial statements

Balance Sheet

At 31 October 2025

		2025	2024
		£	£
		Unrestricted	Unrestricted
		Funds	Funds
	Notes		
CURRENT ASSETS			
Cash at bank		81,933	57,818
Other current assets	6	-	565
		81,933	58,383
CREDITORS			
Amounts falling due within one year	7	(1,500)	(1,800)
NET CURRENT ASSETS		80,433	56,583
TOTAL ASSETS LESS CURRENT LIABILITIES		80,433	56,583
NET ASSETS		80,433	56,583
FUNDS	8		
Unrestricted funds		56,583	51,516
Surplus/(Defecit)		23,851	5,067
TOTAL FUNDS		80,433	56,583

The financial statements were approved by the Board of Trustees on 2 April 2026 and were signed on its behalf by:

.....
Mrs Shahzea Fathima Abbas Tahir - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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'. The financial statements have been prepared under the historical cost convention.

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

Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charitable company is small.

Income

All income is recognized in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognized as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

The charity has no restricted funds.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognized at transaction value and subsequently measured at their settlement value.

2. INCOME FROM DONATIONS AND LEGACIES

	2025 £	2024 £
Unrestricted Funds		
Donations received	120,887	92,229
Gift Aid	-	500

3. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 4) £	Support costs £	Totals £
Charitable Activities	94,032	3,004	97,036

Notes to the Financial Statements - continued
for the year ended 31 October 2025

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Charitable project expenses	89,885	80,038
Marketing and advertising	-	67
Insurance	410	149
Website and Software costs	689	610
Bank charges	2,041	1,011
Exchange difference	89	(246)
Telephone	86	78
Printing and stationery	99	151
Subscription & Legal	733	90
Training	-	35
	<u>94,032</u>	<u>81,983</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 October 2025.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 October 2025.

6. CURRENT ASSETS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Prepayment	0.00	115.00
Other debtors	<u>0.00</u>	<u>450.00</u>
	<u>-</u>	<u>565.00</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	1,500.00	1,800.00

7. MOVEMENT IN FUNDS

	Opening Funds	Net movement in funds	At 31.10.25
Unrestricted Funds			
General Fund	56,583.00	23,851.00	80,434.00
TOTAL FUNDS	<u>56,583.00</u>	<u>23,851.00</u>	<u>80,434.00</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	120,887	(97,036)	23,851
TOTAL FUNDS	<u>120,887</u>	<u>(97,036)</u>	<u>23,851</u>

Purpose of unrestricted Funds

General

The purpose of the general fund is to deliver the charity's objects and help meet the charity's obligations in respect of public benefit.

Detailed Statement of Financial Activities
for the year ended 31 October 2025

	2025	2024
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	120,887	92,229
Gift Aid	-	500
Total Incoming Resources	120,887	92,729
EXPENDITURE		
Charitable activities		
Charitable project costs	89,885	80,038
	89,885	80,038
SUPPORT COSTS		
Management		
Marketing and advertising	-	67
Insurance	410	149
Website and Software costs	689	610
Bank charges	2041	1011
Repairs and maintenance	-	-
Subscription	133	90
Exchange difference	89	-246
Telephone	86	78
Printing and stationery	99	151
Training	-	35
	3,547	1,945
Governance Costs		
Accountancy fees	1,950	1,800
Legal and professional fees	1,654	3,879
	3,604	5,679
Total resource expended	97,036	87,662
Net Income	23,851	5,067

This page does not form part of the statutory financial statements.