

Charity Registration Number
1197348

FORGOTTEN UMMAH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2024

FORGOTTEN UMMAH

LEGAL AND ADMINISTRATIVE INFORMATION

Board of Trustees

KAWSOR ALI

MOHAMMED AHMED

Registered Charity Number

1197348

Registered Office

Runway East

2 Whitechapel Road

London

E1 1EW

Banks

Lloyds

Metro

Independent Examiner

Md Yousuf Ali FCCA

Elite Accountancy

102

Mile End Road

London

E1 4UN

FORGOTTEN UMMAH
Report and accounts
Contents

| | Page |
|-----------------------------------|-------------|
| Trustees' Report | 1-3 |
| Independent Examiners' Report | 4 |
| Statement of Income & Expenditure | 5 |
| Balance sheet | 6 |
| Notes to the Financial Statements | 7-14 |

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2024

The trustees present their report and financial statements for the year ended 30 November 2024

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities [governing document], the Charities Act 2011 and "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)".

Trustees' Statement

The trustees of Forgotten Ummah are dedicated to ensuring that the charity operates for the public benefit in accordance with its guiding principles. Inspired by humanitarian values rooted in Islamic teachings, we remain committed to serving the most vulnerable communities worldwide. Our responsibilities include maintaining transparency, accountability, and ethical stewardship of all resources. Throughout 2024, we have focused on consolidating our existing efforts and preparing for a strategic expansion in 2025, under the leadership of the newly appointed trustees.

We confirm that we have adhered to our duties as outlined in the Charities Act and continue to have due regard to the Charity Commission's guidance on public benefit.

Objectives and activities

Forgotten Ummah's charitable mission is to alleviate suffering, address poverty, and promote social justice, guided by humanitarian principles and Islamic values. The charity objectives are:

Forgotten Ummah's charitable mission is to alleviate suffering, address poverty, and promote social justice, guided by humanitarian principles and Islamic values. The charity objectives are:

1.1 Charitable Aims: As a practical expression of humanitarian principles, influenced and guided by Islamic values, this charity exists to serve the public good through the following means:

1.1.1 Human Suffering and Poverty Relief: Focusing on individuals impacted by war, natural disasters, social inequalities, injustices, or other catastrophic events by:

- (A) Offering life-saving humanitarian aid;
- (B) Advocating and raising public consciousness for the disadvantaged;
- (C) Facilitating solutions for conflict and fostering reconciliation;
- (D) Encouraging harmony across religious and human divides.

1.1.2 Sustainable Development: Ensuring that present actions do not jeopardise future generations' well-being through:

- (A) Environmental preservation and responsible natural resource management;
- (B) Alleviating poverty and enhancing living conditions in underprivileged communities;
- (C) Fostering sustainable economic growth and revitalisation;
- (D) Enhancing the skills and capacities of socially and economically disadvantaged communities;
- (E) Offering tangible benefits to residents in localities where the charity operates.

1.1.3 Educational Advancement: Facilitating and supporting educational infrastructure and opportunities for the greater public good globally.

1.1.4 Health Improvement: Providing financial or other types of aid, including medical supplies and healthcare facilities, for the benefit of the public across the globe.

1.1.5 Other Charitable Activities: Pursuing additional charitable objectives as determined and agreed upon by the charity's trustees.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2024

Public Benefit

Forgotten Ummah operates to benefit a wide range of individuals and communities, particularly those who are vulnerable or in crisis. The beneficiaries of our work include:

- **Children/Young People** impacted by conflict and poverty.
- **Elderly/Old People** requiring care and assistance.
- **People with Disabilities** who face additional barriers to support and inclusion.
- **People of Particular Ethnic or Racial Origins** living in conflict zones or disadvantaged areas.
- **Other Charities or Voluntary Bodies** partnering with us to deliver aid.
- **The General Public/Mankind**, through our efforts to raise awareness and encourage a global humanitarian response.

Financial review

There was a surplus of donations received over costs incurred during the year as shown in the attached accounts.

Reserve Policy

Forgotten Ummah's reserve policy ensures financial stability and the ability to respond quickly to emergencies. The trustees have established that a minimum of six to nine months' operational costs should be held in reserves. This will cover:

- **Unforeseen Financial Challenges:** Ensuring the charity can continue operating even during periods of reduced donations or unexpected financial difficulties.
- **Emergency Response:** Ensuring that sufficient funds are available to respond to crises or disasters without delaying aid delivery.
- **Long-Term Commitments:** Ensuring funds are available to meet ongoing commitments in education, healthcare, and sustainable development projects.

The reserve policy is reviewed annually by the trustees to ensure it aligns with the charity's growth and operational needs

Review of Other Activities and Achievements in 2024

In 2024, Forgotten Ummah experienced significant organisational changes with the appointment of new trustees. The new leadership initiated a strategic review of the charity's operations, focusing on solidifying existing efforts while planning for future growth. The trustees made the decision to expand Forgotten Ummah's geographical reach starting in 2025.

Areas of Work, Impact, and Future Direction

As part of its future direction, Forgotten Ummah plans to expand its areas of operation globally in 2025. The new trustees have identified potential outreach and program expansion globally.

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2024

The charity will continue to strengthen partnerships with international agencies and governments, introduce vocational training for skills development, and explore impactful delivery under the UN sustainable development goals.

Risk Management

Forgotten Ummah recognises the importance of identifying and managing risks to ensure the continued success of its operations. Key risks identified include:

- **Financial Risks:** Regular monitoring and auditing of funds ensure they are used effectively and prudently. Reserve policies are in place to mitigate unexpected financial challenges.
- **Operational Risks:** We develop contingency plans for regions affected by conflict or disasters, ensuring aid delivery continues as efficiently as possible.
- **Reputational Risks:** We prioritise transparency, communication, and ethical behaviour to maintain the trust of our donors and stakeholders.
- **Legal and Compliance Risks:** We remain up to date with all regulatory requirements, ensuring compliance with the Charity Commission's guidance and legal obligations.

The trustees have assessed all the major risks mentioned above to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Forgotten Ummah is constituted as a CIO with the Charity Commission in January 2022, under charity number: 1197348

The trustees who served during the year and up to the date of signature of the financial statements were:

Kawsor Ali
Mohammed Ahmed

New trustees are appointed by existing trustees as need arises.

The trustees' report was approved by the Board of Trustees.



Kawsor Ali
Chairman

Dated: 05 November 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FORGOTTEN UMMAH

I report to the trustees on my examination of the financial statements of Forgotten Ummah for the year ended 30 November 2024.

Responsibilities and basis of report

As the trustees of the Charitable Incorporated Organisation (CIO), you are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and the Charitable Incorporated Organisations (General) Regulations 2012.

I report in respect of my examination of the Charitable Incorporated Organisation's (CIO's) financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

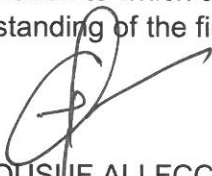
Your attention is drawn to the fact that the Charitable Incorporated Organisation (CIO) has prepared its financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the trust as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 don't have any 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 financial statements to be reached.



MD YOUSUF ALI FCCA

Dated: 05/11/2025

Elite Accountancy

102

Mile End Road

London

E1 4UN

FORGOTTEN UMMAH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2024

| | Notes | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total 2024 £ | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total 2023 £ |
|---|-------|------------------------------------|----------------------------------|-----------------------|------------------------------------|----------------------------------|----------------------|
| Income from: | | | | | | | |
| Donations and legacies | 3 | 429,993 | 99,797 | 529,790 | 60,338 | - | 60,338 |
| Total income | | <u>429,993</u> | <u>99,797</u> | <u>529,790</u> | <u>60,338</u> | <u>-</u> | <u>60,338</u> |
| Expenditure on: | | | | | | | |
| Charitable activities | 4 | 279,650 | 99,797 | 379,447 | 16,162 | - | 16,162 |
| Net (expenditure)/income for the year/ Net movement in funds | | <u>150,343</u> | <u>-</u> | <u>150,343</u> | <u>44,176</u> | <u>-</u> | <u>44,176</u> |
| Fund balance at 1 April 2023/2022 | | <u>59,086</u> | <u>-</u> | <u>59,086</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance at 30 November 2024/2023 | | <u><u>209,429</u></u> | <u><u>-</u></u> | <u><u>209,429</u></u> | <u><u>59,086</u></u> | <u><u>-</u></u> | <u><u>59,086</u></u> |

The financial statements were approved by the Trustees on: 05 November 2025 and signed on its behalf by:



Kawsor Ali
Chairman



Mohammed Ahmed
Trustee

FORGOTTEN UMMAH

Balance Sheet As at 30 NOVEMBER 2024

| | Notes | 2024 £ | 2023 £ |
|---|-------|----------------|---------------|
| Fixed assets | | | |
| Tangible assets | | - | - |
| Current assets | | | |
| Cash at bank and in hand | 11 | 210,929 | 59,986 |
| Creditors: amounts falling due within one year | 8 | (1,500) | (900) |
| Net current assets/(liabilities) | | <u>209,429</u> | <u>59,086</u> |
| Creditors: amounts falling due in more than one year | | - | - |
| Total assets less current liabilities | | <u>209,429</u> | <u>59,086</u> |
| Income funds | | | |
| Unrestricted funds | 9 | 209,429 | 59,086 |
| Restricted funds | | <u>209,429</u> | <u>59,086</u> |

The financial statements were approved by the Trustees on: 05 November 2025 and signed on its behalf by:



Kawsor Ali
Chairman



Mohammed Ahmed
Trustee

FORGOTTEN UMMAH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2024

1 Accounting policies

Charity information

Forgotten Ummah is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission.

1.1 Accounting convention

The financial statements have been prepared in accordance with the CIO's constitution, the Charities Act 2011 and 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). The CIO is a Public Benefit Entity as defined by FRS 102.

The CIO has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the CIO. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the CIO is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

FORGOTTEN UMMAH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2024

Cash donations are recognised on receipt. Other donations are recognised once the CIO has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Expenditure is charged in the accounts at the time when a liability to make payment is incurred

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|--------------------------------|-------------|
| Fixtures, fittings & equipment | 10% p.a. on |
|--------------------------------|-------------|

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The CIO has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the CIO's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

FORGOTTEN UMMAH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2024

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the CIO's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

FORGOTTEN UMMAH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2024

3 Donations and legacies

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
|--------------------|-----------------------|---------------------|----------------|-----------------------|---------------------|---------------|
| | 2024 £ | 2024 £ | 2024 £ | 2023 £ | 2023 £ | 2023 £ |
| Donation and gifts | 429,993 | 99,797 | 529,790 | 60,338 | - | 60,338 |
| Other income | | | | - | - | - |
| | <u>429,993</u> | <u>99,797</u> | <u>529,790</u> | <u>60,338</u> | <u>-</u> | <u>60,338</u> |

FORGOTTEN UMMAH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2024

4 Charitable activities Expenditure

| | Charitable activities 2024 £ | Charitable activities 2023 £ |
|---|------------------------------------|------------------------------------|
| Staff costs (UK Programme) | - | - |
| Staff costs (Overseas Programme) | - | - |
| Direct Cost (UK Programme) | - | - |
| Other direct (Overseas Aid) | 313,366 | 15,000 |
| | <u>313,366</u> | <u>15,000</u> |
| Analysis of support costs (see note 5) | 64,340 | 262 |
| Analysis of governance costs (see note 5) | <u>1,740</u> | <u>900</u> |
| | <u>379,447</u> | <u>16,162</u> |
| Analysis by fund | | |
| Unrestricted funds | 279,650 | 16,162 |
| Restricted funds | <u>99,797</u> | |
| | <u>379,447</u> | <u>16,162</u> |

5 Support costs

| | Support cost £ | Governance costs £ | 2024 £ | Support cost £ | Governance costs £ | 2023 £ |
|----------------------|-------------------|-----------------------|---------------|-------------------|-----------------------|--------------|
| Staff cost | 17,549 | | 17,549 | - | | - |
| Administration costs | 45,899 | | 45,899 | 22 | | 22 |
| Bank Charge | 893 | | 893 | 240 | | 240 |
| Legal Fee | | 240 | 240 | | | |
| Professional Fee | | 1,500 | 1,500 | | 900 | 900 |
| | <u>64,340</u> | <u>1,740</u> | <u>66,080</u> | <u>262</u> | <u>900</u> | <u>1,162</u> |

FORGOTTEN UMMAH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2024

| | | | | | |
|-----------------------|--------|-------|--------|-----|-------|
| Analysed between | | | | | |
| Charitable activities | 64,340 | 1,740 | 66,080 | 262 | 900 |
| | | | | | 1,162 |

Governance costs includes payments to the independent examiner of £1,500 (2023-£900) for independent examination and accountancy fees.

6 Trustees

Trustees did not receive any remuneration from the charity during the period. (2023-none).

7 Employees

Number of employees

The average monthly number of employees during the year was:

| | | |
|-----------|--------|--------|
| Permanent | 2024 | 2023 |
| Volunteer | Number | Number |
| | 1 | - |
| | 3 | 3 |
| | 4 | 3 |

Employment costs

| | | |
|---------------------|--------|------|
| Wages and salaries | 2024 | 2023 |
| Other pension costs | £ | £ |
| | 17,549 | - |
| | - | - |
| | 17,549 | - |

There were no employees whose annual remuneration was £60000 or more

This is a part-time position supporting the Charity's local and international aid activities. Working hours are flexible and arranged around programme needs, with occasional evenings or weekends if required and with reasonable notice.

FORGOTTEN UMMAH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2024

As a part-time role, earnings may fall below the automatic workplace pension enrolment threshold. If automatic enrolment does not apply, the postholder may request to opt-in, and the Charity will make the required employer contributions in line with UK pension regulations.

8 Creditors: Amounts falling due within one year

Other creditors

| | 2024 | 2023 |
|--|-------|------|
| | £ | £ |
| | 1,500 | 900 |

9 Unrestricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Movement in funds | | | Movement in funds | | | Balance at 30 November 2024 |
|------|----------------------------|--------------------|--------------------|-----------------------------|--------------------|--------------------|-----------------------------|
| | Balance at 1 December 2022 | Incoming resources | Resources expended | Balance at 30 November 2023 | Incoming resources | Resources Expended | Balance at 30 November 2024 |
| | £ | £ | £ | £ | £ | £ | £ |
| Fund | 14,910 | 60,338 | (16,162) | 59,086 | 529,790 | (379,447) | 209,429 |
| | 14,910 | 60,338 | (16,162) | 59,086 | 529,790 | (379,447) | 209,429 |

FORGOTTEN UMMAH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2024

10 Analysis of net assets between funds

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Net assets | 209,429 | - | 209,429 | 59,086 | - | 59,086 |
| | 209,429 | - | 209,429 | 59,086 | - | 59,086 |

11 Cash and cash equivalents

| | Opening balance 1 December 2023 £ | Cash flow movement £ | Closing balance 30 November 2024 £ | Opening balance 1 December 2022 £ | Cash flow movement £ | Closing balance 30 November 2023 £ |
|--|---|----------------------------|--|---|----------------------------|--|
| | 59,986 | 150,943 | 210,929 | 15,160 | 44,826 | 59,986 |

12 Related party transactions

There are no disclosable related party transactions during the year (2023-none)