

BARAKAH CHARITY UK

England & Wales · Charity number 1201226

Details

Status Registered

Legal form CIO

Registered 2022-12-05

Register [View on the Charity Commission register](#)

Contact

Address The Bordesley Centre
Stratford Road
Sparkhill
Birmingham
B11 1AR

Phone 0121 724 0402

Email info@barakah.org.uk

Website www.Barakah.org.uk

Activities

Objects: FOR THE PUBLIC BENEFIT THE RELIEF OF THOSE IN NEED ANYWHERE IN THE WORLD BY REASON OF YOUTH, AGE, ILL-HEALTH, DISABILITY, OR SOCIAL OR ECONOMIC DISADVANTAGE IN PARTICULAR BUT NOT EXCLUSIVELY BY COORDINATING AND DEVELOPING SERVICES SUCH AS, THE PROVISION OF BEDDING, CLOTHING, FOOD, FINANCE, CLEAN WATER AND SUCH OTHER SERVICES FOR THOSE IN NEED AS THE TRUSTEES MAY DETERMINE.

Activities: We are providing first aid to people in need through emergency aid, in crisis areas to actively preserve life and limb with principal food, water, medication & clothes.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** The General Public/mankind

Geography

- Albania
- Algeria
- Bangladesh
- Benin
- Bosnia And Herzegovina
- Egypt
- Ethiopia
- Greece
- India
- Indonesia
- Jordan
- Kenya
- Kosovo
- Lebanon
- Libya
- Macedonia
- Madagascar
- Malawi
- Malaysia
- Mali
- Mauritania
- Morocco
- Northern Ireland
- Occupied Palestinian Territories
- Pakistan
- Philippines
- Scotland
- Somalia
- South Africa
- Spain
- Sri Lanka
- Sudan
- Togo
- Tunisia

- Turkey
- Uganda
- Yemen
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£164,449	£79,090	-	-
2023-12-31	£38,013	£26,200	-	-

Trustees

Name	Role	Appointed
Mohamad Ahmad Ajami Ajami	Chair	2022-12-05
Eeman L Ghoul		2022-12-05
Lahoussine Ait Etaleb		2022-12-05
Muatasim Bouhouch		2022-12-05
Sabrina Abdo		2022-12-05

BARAKAH CHARITY UK

England & Wales - Charity number 1201226

Accounts



Trustees' Annual Report for the period

From: Period start date: 01/01/2024 **To** Period end date: 31/12/2024

Charity name: BARAKAH CHARITY UK

Charity registration number: 1201226

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Delivering emergency first aid to individuals in crisis areas, with a focus on preserving life and limb by providing essential food, water, medication, and clothing.
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 focuses on providing food, shelter, healthcare, and education to vulnerable populations, aiming to improve their daily lives and ensure no one suffers from hunger.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Trustees are aware of the guidance and have taken it into account when making decisions.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The Trustees have not explored grant making yet.
Policy on social investment including program related investment	Para 1.38	Not applicable.
Contribution made by volunteers	Para 1.38	The volunteers have shown to be very helpful and have assisted the charity in meeting its objectives.
Other		The donations received throughout the year are from private individuals.

--	--	--

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 charity has continued to aid the local community by providing emergency shelter and food for everyone in need. Working alongside other charities has helped to avoid potential casualties across third world countries from hazards and other disasters.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The trustees will regularly review its income and will determine the income from various sources such as donations and fundraising events. The expenditure is also reviewed and categorised appropriately.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Any surplus of reserves are either restricted or unrestricted. If restricted they are assigned to a particular project or purpose. Unrestricted reserves are used for the day to day running of the charity.
Amount of reserves held	Para 1.22	The reserves held as at 31 December 2024 is £97,176.00
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Royal Charter
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation (CIO)
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	Following the CC30 guidelines provided by the charities commission. Current trustees and the chairman would vote on any changes and appointments.

Additional information (optional)

You may choose to include further statements where relevant about:

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	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	BARAKAH CHARITY UK
Other name the charity uses	
Registered charity number	1201226
Charity's principal address	62 GREENWOOD BIRMINGHAM B25 8YU

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	Mohammed Ahmad Ajami			
2	Sabrina Abdo			
3	Eeman L Ghoul			
4	Muatasim Bouhouch			
5	Lahoussine Ait Etaleb			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountant	Taher Mahmood	Business and Accountancy Assist Ltd
		3 Fournier House, 8 Tenby Street
		Birmingham, B1 3AJ

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

Mohammed Ahmad Ajami

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

N/A

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)	Mohammed Ahmad Ajami	
Position (eg Secretary, Chair, etc)		
Date		

Registered number
1201226

BARAKAH CHARITY UK

Report and Accounts

31 December 2024

BARAKAH CHARITY UK
Report and accounts
Contents

	Page
Charity information	1
Trustees Report	1
Accountants' report	2
Profit and loss account	2
Balance sheet	3
Statement of changes in equity	4
Notes to the accounts	5

BARAKAH CHARITY UK
Charity Information

Trustees

Mohamad Ahmad Ajami Ajami
Sabrina Abdo
Eeman L Ghoul
Muatasim Bouhouch
Lahoussine Ait Etaleb

Accountants

Business and Accountancy Assist Ltd
3 Fournier House
8 Tenby Street
Birmingham
B1 3AJ

Registered office

62 Greenwood
Birmingham
B25 8YU

Registered number

1201226

BARAKAH CHARITY UK

Accounts Guide

Name of Charity :	BARAKAH CHARITY UK
Charities Commission Registration number	1201226
Charity's Registered Address :	62 Greenwood, Birmingham, B25 8YU
Accounts for the year :	01 January 2024 - 31 December 2024
Brief statement about the Charity's reserves at bank :	Barakah Charity UK have made a surplus of income over expenditure of £85,361.00 for the YE 31 December 2024 and the bank has a surplus of £2,176.08 for working capital purposes.
Further Financial review Details :	
The Charity's principal sources of funds :	The main source of funding for Charity this year has been from donations from local people and companies.
Charity's main areas of expenditure :	Most of the available funds are allocated to the charity's premises expenses, staff wages and volunteer expenses.
Charity's Annual accounts made by :	Independent Examiner
Name of the independent examiner :	Business & Accountancy Assist Ltd T Mahmood.

BARAKAH CHARITY UK**Registered number: 1201226****Trustees' Report**

The trustees present their report and accounts for the year ended 31 December 2024.

Principal activities

The charities principal activity during the year continued to be providing first aide to people in need through emergency aid, in crisis areas to actively preserve life and limb with principal food, water, medication & clothes.

Trustees

The following persons served as trustees during the year:

Mohamad Ahmad Ajami Ajami

Sabrina Abdo

Eeman L Ghoul

Muatasim Bouhouch

Lahoussine Ait Etaleb

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 5 September 2025 and signed on its behalf.

Mohamad Ahmad Ajami Ajami
Trustee

BARAKAH CHARITY UK
Accountants' Report

Accountants' report to the trustees of
BARAKAH CHARITY UK

You consider that the charity is exempt from an audit for the year ended 31 December 2024. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the charity and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Business and Accountancy Assist Ltd
Accountants and Tax Advisors

3 Fournier House
8 Tenby Street
Birmingham
B1 3AJ

5 September 2025

BARAKAH CHARITY UK
Profit and Loss Account
for the year ended 31 December 2024

	2024	2023
	£	£
Turnover	164,449	38,013
Cost of sales	(22,820)	(7,721)
Gross profit	<u>141,629</u>	<u>30,292</u>
Administrative expenses	(56,270)	(18,479)
Operating profit	<u>85,359</u>	<u>11,813</u>
Interest receivable	2	2
Profit before taxation	<u>85,361</u>	<u>11,815</u>
Tax on profit	-	-
Profit for the financial year	<u><u>85,361</u></u>	<u><u>11,815</u></u>

BARAKAH CHARITY UK**Registered number:** 1201226**Balance Sheet****as at 31 December 2024**

	Notes	2024	2023
		£	£
Current assets			
Debtors	3	95,000	-
Cash at bank and in hand		2,176	11,815
		<u>97,176</u>	<u>11,815</u>
Net current assets		<u>97,176</u>	<u>11,815</u>
Net assets		<u>97,176</u>	<u>11,815</u>
Capital and reserves			
Profit and loss account		97,176	11,815
Shareholders' funds		<u>97,176</u>	<u>11,815</u>

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the charity to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mohamad Ahmad Ajami Ajami

Trustee

Approved by the board on 5 September 2025

BARAKAH CHARITY UK
Statement of Changes in Equity
for the year ended 31 December 2024

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
At 1 January 2023	-	-	-	-	-
Profit for the financial year				11,815	11,815
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,815</u>	<u>11,815</u>
At 1 January 2024	-	-	-	11,815	11,815
Profit for the financial year				85,361	85,361
At 31 December 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,176</u>	<u>97,176</u>

BARAKAH CHARITY UK
Notes to the Accounts
for the year ended 31 December 2024

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

BARAKAH CHARITY UK
Notes to the Accounts
for the year ended 31 December 2024

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

BARAKAH CHARITY UK
Notes to the Accounts
for the year ended 31 December 2024

	Number	Number
Average number of persons employed by the charity	<u>0</u>	<u>0</u>
3 Debtors	2024	2023
	£	£
Trade debtors	50,000	-
Prepayments	<u>45,000</u>	<u>-</u>
	<u>95,000</u>	<u>-</u>

4 Other information

BARAKAH CHARITY UK is a Charitable Incorporated Organisation and incorporated in England.
 Its registered office is:
 62 Greenwood
 Birmingham
 B25 8YU

BARAKAH CHARITY UK
Detailed profit and loss account
for the year ended 31 December 2024

This schedule does not form part of the statutory accounts

	2024	2023
	£	£
Sales	164,449	38,013
Cost of sales	(22,820)	(7,721)
Gross profit	<u>141,629</u>	<u>30,292</u>
Administrative expenses	(56,270)	(18,479)
Operating profit	<u>85,359</u>	<u>11,813</u>
Interest receivable	2	2
Profit before tax	<u>85,361</u>	<u>11,815</u>

BARAKAH CHARITY UK
Detailed profit and loss account
for the year ended 31 December 2024

This schedule does not form part of the statutory accounts

	2024	2023
	£	£
Sales		
Sales	<u>164,449</u>	<u>38,013</u>
Cost of sales		
Other direct costs	<u>22,820</u>	<u>7,721</u>
Administrative expenses		
Employee costs:		
Temporary staff and recruitment	7,098	-
Travel and subsistence	149	-
	<u>7,247</u>	<u>-</u>
Premises costs:		
Rent	3,515	2,700
	<u>3,515</u>	<u>2,700</u>
General administrative expenses:		
Telephone and internet	1,017	48
Postage	45	-
Stationery and printing	987	436
Bank charges	2	-
Software	957	-
Repairs and maintenance	1,439	-
	<u>4,447</u>	<u>484</u>
Legal and professional costs:		
Accountancy fees	120	40
Consultancy fees	33,273	15,000
Advertising and PR	6,538	255
Other legal and professional	1,130	-
	<u>41,061</u>	<u>15,295</u>
	<u>56,270</u>	<u>18,479</u>

BARAKAH CHARITY UK

Accounts Guide

Name of Charity :	BARAKAH CHARITY UK
Charities Commission Registration number	1201226
Charity's Registered Address :	62 Greenwood, Birmingham, B25 8YU
Accounts for the year :	01 January 2024 - 31 December 2024
Brief statement about the Charity's reserves at bank :	Barakah Charity UK have made a surplus of income over expenditure of £85,361.00 for the YE 31 December 2024 and the bank has a surplus of £2,176.08 for working capital purposes.
Further Financial review Details :	
The Charity's principal sources of funds :	The main source of funding for Charity this year has been from donations from local people and companies.
Charity's main areas of expenditure :	Most of the available funds are allocated to the charity's premises expenses, staff wages and volunteer expenses.
Charity's Annual accounts made by :	Independent Examiner
Name of the independent examiner :	Business & Accountancy Assist Ltd T Mahmood.

BARAKAH CHARITY UK

England & Wales - Charity number 1201226

Accounts

Registered number
1201226

BARAKAH CHARITY UK

Report and Accounts

31 December 2023

BARAKAH CHARITY UK
Report and accounts
Contents

	Page
Company information	1
Directors' report	1
Accountants' report	2
Profit and loss account	2
Balance sheet	3
Statement of changes in equity	4
Notes to the accounts	5

BARAKAH CHARITY UK
Company Information

Trustees

Mohamad Ahmad Ajami Ajami
Sabrina Abdo
Eeman L Ghoul
Muatasim Bouhouch
Lahoussine Ait Etaleb

Accountants

Business and Accountancy Assist Ltd
3 Fournier House
8 Tenby Street
Birmingham
B1 3AJ

Registered office

62 Greenwood
Birmingham
B25 8YU

Registered number

1201226

BARAKAH CHARITY UK

Accounts Guide

Name of Company : BARAKAH CHARITY UK

Charities Commission Registration number 1201226

Company's Registered Address : 62 Greenwood, Birmingham, B25 8YU

Accounts for the year : 01 January 2023 - 31 December 2023

Brief statement about the Company's reserves at bank : Barakah Charity UK have made a surplus of income over expenditure of £11,815.00 for the ye 31 December 2023 and the bank has a surplus of £11,815.00 for working capital purposes.

Further Financial review Details :

The Company's principal sources of funds : The main source of funding for Company this year has been donations from local people and companies.

Company's main areas of expenditure : Most of the available funds are allocated to the Company's premises expenes and staff wages, volunteer expenses.

Company Annual accounts made by : Independent Examiner

Name of the independent examiner : Business & Accountancy Assist Ltd
T Mahmood.

BARAKAH CHARITY UK

Registered number: 1201226

Directors' Report

The directors present their report and accounts for the year ended 31 December 2023.

Principal activities

The company's principal activity during the year continued to be charity

Trustees

The following persons served as trustees during the year:

Mohamad Ahmad Ajami Ajami
Sabrina Abdo
Eeman L Ghoul
Muatasim Bouhouch
Lahoussine Ait Etaleb

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 10 December 2024 and signed on its behalf.

Mohamad Ahmad Ajami Ajami
Director

BARAKAH CHARITY UK
Accountants' Report

Accountants' report to the directors of
BARAKAH CHARITY UK

You consider that the company is exempt from an audit for the year ended 31 December 2023. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Business and Accountancy Assist Ltd
Accountants & Tax Advisors

3 Fournier House
8 Tenby Street
Birmingham
B1 3AJ

10 December 2024

BARAKAH CHARITY UK
Profit and Loss Account
for the year ended 31 December 2023

	2023 £
Turnover	38,013
Cost of sales	(7,721)
Gross profit	<hr/> 30,292
Administrative expenses	(18,479)
Operating profit	<hr/> 11,813
Interest receivable	2
Profit before taxation	<hr/> 11,815
Tax on profit	-
Profit for the financial year	<hr/> <u>11,815</u>

BARAKAH CHARITY UK**Registered number:** 1201226**Balance Sheet****as at 31 December 2023**

	Notes	2023 £
Current assets		
Cash at bank and in hand	11,815	
Net current assets	<hr/>	11,815
Net assets		<hr/> <u>11,815</u>
Capital and reserves		
Profit and loss account		11,815
Shareholders' funds		<hr/> <u>11,815</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mohamad Ahmad Ajami Ajami

Chair

Approved by the board on 10 December 2024

BARAKAH CHARITY UK
Statement of Changes in Equity
for the year ended 31 December 2023

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
At 1 January 2023	-	-	-	-	-
Profit for the financial year				11,815	11,815
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,815</u>	<u>11,815</u>

BARAKAH CHARITY UK
Notes to the Accounts
for the year ended 31 December 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

BARAKAH CHARITY UK
Notes to the Accounts
for the year ended 31 December 2023

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees

**2023
Number**

BARAKAH CHARITY UK
Notes to the Accounts
for the year ended 31 December 2023

Average number of persons employed by the company 0

3 Other information

BARAKAH CHARITY UK is a private company limited by shares and incorporated in England. Its registered office is:
62 Greenwood
Birmingham
B25 8YU

BARAKAH CHARITY UK
Detailed profit and loss account
for the year ended 31 December 2023

This schedule does not form part of the statutory accounts

	2023
	£
Sales	38,013
Cost of sales	(7,721)
Gross profit	<hr/> 30,292
Administrative expenses	(18,479)
Operating profit	<hr/> 11,813
Interest receivable	2
Profit before tax	<hr/> <hr/> 11,815

BARAKAH CHARITY UK
Detailed profit and loss account
for the year ended 31 December 2023

This schedule does not form part of the statutory accounts

	2023
	£
Sales	
Sales	<u>38,013</u>
Cost of sales	
Other direct costs	<u>7,721</u>
Administrative expenses	
Premises costs:	
Rent	<u>2,700</u>
	<u>2,700</u>
General administrative expenses:	
Telephone and internet	48
Stationery and printing	<u>436</u>
	<u>484</u>
Legal and professional costs:	
Accountancy fees	40
Consultancy fees	15,000
Advertising and PR	<u>255</u>
	<u>15,295</u>
	<u>18,479</u>