

CHARITY REGISTERED NUMBER:1203703

AI TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

ABU & ABU
CHARTERED CERTIFIED ACCOUNTANTS
ABU NOWSHED CENTRE
71 WORDSWORTH ROAD
SMALL HEATH, BIRMINGHAM
B10 0ED
WEST MIDLANDS

AI TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number:	1203703
Chairman:	Abdullah Mohammad Ismail
Trustees:	Abdullah Mohammad Ismail Mohammad Sala Uddin Arman Mohammed Alauddin
Registered Office:	84 Wood Lane Handsworth Birmingham B20 2AP
Accountants:	Abu & Abu Chartered Certified Accountants Abu Nowshed Centre 71 Wordsworth Road Small Heath, Birmingham B10 0ED West Midlands
Bankers:	Virgin Money

AI TRUST
FOR THE YEAR ENDED 30 APRIL 2025

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INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF AI TRUST
FOR THE YEAR ENDED 30 APRIL 2025

I report on the accounts which are set out on pages 4 to 8

Respective responsibilities of the Trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

The trustees who are also directors of the company for the purpose of

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In our opinion the financial statements:

give a true and fair view of the of the state of the company's affairs as at 30 April 2025 and of its profit for the year then ended;

have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice - Financial Reporting Standard 102; and

have been prepared in accordance with the requirements of the Companies Act 2006.

..... Dated:25 February 2026
Abu Nowshed, FCCA
Chartered Certified Accountants
Abu Nowshed Centre
71 Wordsworth Road
Small Heath, Birmingham
B10 0ED
West Midlands

AI TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2025

The Trustees present their annual report for the year ended 30 April 2025 under the Charities Act 2011, together with the financial statements for the year, and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2005.

Structure, Governance and Management

Trustee induction and training

New Trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

A board of trustees of up to 3 members, who meet quarterly, administers the charity.

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The principal activity of the company continues to be that of charitable activities.

Achievements and performance

AI Trust is a newly registered charity and it continue to advance its humanitarian activities.

Financial review

Plans for future periods

AI Trust will continue advance its charitable activities.

AI TRUST
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 30 APRIL 2025

Accounting and reporting responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently; observe the methods and principles in the Charities SORP; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been

followed, subject to any material departures disclosed and explained in

the financial statements; prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. 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.

Approved by the trustees on 25 February 2026 signed on its behalf by:

.....
Mohammad Sala Uddin
Trustee

AI TRUST

BALANCE SHEET

AT 30 APRIL 2025

	Note	2025		2024	
		£	£	£	£
Current assets					
Bank Accounts		3,542		800	
		<u>3,542</u>		<u>800</u>	
Creditors					
Amounts falling due within one year		0		234	
		<u>0</u>		<u>234</u>	
Net current assets			3,542		566
Total assets less current liabilities			<u>3,542</u>		<u>566</u>
Net assets			<u>£ 3,542</u>		<u>£ 566</u>
Capital funds					
Unrestricted funds			3,542		566
Total funds			<u>£ 3,542</u>		<u>£ 566</u>

Approved by the trustees on 25 February 2026 and signed on its behalf.

.....
Mohammad Sala Uddin

The annexed notes form part of these financial statements.

AI TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2025

	Unrest'd Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming resources			
Incoming Resources from generated funds:			
Voluntary income	3,235	3,235	800
Total incoming resources	<u>3,235</u>	<u>3,235</u>	<u>800</u>
Resources expended			
Governance costs	259	259	234
Total resources expended	<u>259</u>	<u>259</u>	<u>234</u>
Net movement in funds	2,976	2,976	566
Total funds brought forward	<u>£ 566</u>	<u>£ 566</u>	<u>0</u>
Total funds carried forward	<u><u>£ 3,542</u></u>	<u><u>£ 3,542</u></u>	<u><u>£ 566</u></u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

AI TRUST

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 30 APRIL 2025

	2025		2024	
	£	£	£	£
General Fund				
Balance B/fwd	566		0	
Surplus for the year	2,976		566	
	<hr/>	3,542	<hr/>	566
Total funds at 30 April 2025		<hr/> <hr/> £ 3,542		<hr/> <hr/> £ 566

AI TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

1. Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All 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 use of the resources.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and Machinery - 20% per annum of cost
Fixtures and Fittings - 20 % per annum of cost
Motor Vehicles - 25% per annum of cost

AI TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 APRIL 2025

2. **Turnover**

Turnover is attributable solely to continuing charitable activities.

3. **Staff costs**

4. **Incoming resources**

	Unrest'd Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Voluntary Income			
Donations	3,235	3,235	800
	<hr/>	<hr/>	<hr/>
	3,235	3,235	800
	<hr/>	<hr/>	<hr/>

5. **Governance costs**

	2025 £	2025 £	2024 £
Accountancy & IE Report	259		234
	<hr/>		<hr/>
		259	234
		<hr/>	<hr/>