

LAMEHLAK - DEMENTIA AND MENTAL HEALTH SUPPORT

England & Wales · Charity number 1206326

Details

Other names	THE LATE DR ME HOQUE AND LATE DR AN KHANAM MEMORIAL FOUNDATION, Unique Minds
Status	Registered
Legal form	CIO
Registered	2023-12-21
Register	View on the Charity Commission register

Contact

Address
Kendall Wadley Llp
Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

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Activities

Objects: THE OBJECTS OF THE CIO, TO BE CARRIED OUT FOR THE PUBLIC BENEFIT IN BIRMINGHAM, DUDLEY, SANDWELL, SOLIHULL AND WOLVERHAMPTON, ARE:1) TO RELIEVE THE CHARITABLE NEEDS OF PEOPLE DIAGNOSED WITH DEMENTIA WHO LACK FINANCIAL MEANS, AND BY EXTENSION THEIR FAMILIES AND CARERS, THROUGH THE PROVISION OF SUPPORT, ADVICE AND FINANCIAL GRANTS DESIGNED TO ENABLE SUCH PEOPLE TO RECEIVE NECESSARY SUPPORT AND ASSISTANCE AND CONTINUE TO LIVE INDEPENDENTLY WITHIN THEIR OWN HOMES. 2) TO ADVANCE IN LIFE AND RELIEVE THE NEEDS OF YOUNG PEOPLE AGED 14 – 25, FROM ECONOMICALLY DISADVANTAGED BACKGROUNDS, IN PARTICULAR BUT NOT EXCLUSIVELY THOSE LIVING IN CARE AND CARE LEAVERS, BY:A) PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.B) PRESERVING AND PROTECTING GOOD HEALTH THROUGH THE PROVISION OF MENTAL HEALTH AND WELLBEING SUPPORT.

Activities: Providing support to families living with dementia in the West Midlands and Worcestershire region, to include advice, guidance, information and funding to address identified gaps in provision and

alleviate the challenging experiences some families face. Also to address the multi-faceted problems young people aged 14-25 that are suffering from mental health face, via tailored support and advice.

Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information
- **What:** Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** LOCAL
- Birmingham City
- Dudley
- Sandwell
- Solihull
- Warwickshire
- Wolverhampton
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-01	£1,014,899	£29,901	£984,998	0

Trustees

Name	Role	Appointed
Nurul Khan	Chair	2023-12-21
Amarah Ranger		2026-03-07
Henry John Khan		2025-04-24
Julian Philip Kahn		2024-06-06
Michelle Yvonne Rabicano		2026-03-07
Nazmul Khan BSc Econ		2023-12-21
Tahanni Ranger		2026-03-07

LAMEHLAK - DEMENTIA AND MENTAL HEALTH SUPPORT

England & Wales - Charity number 1206326

Accounts

Charity registration number 1206326 (England and Wales)

LAMEHLAK - DEMENTIA AND MENTAL HEALTH SUPPORT
UNIQUE MINDS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 1 APRIL 2025

**LAMEHLAK - DEMENTIA AND MENTAL HEALTH SUPPORT
UNIQUE MINDS
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Mr N Khan	(Appointed 21 December 2023)
	J Khan-Muhammad	(Appointed 21 December 2023)
	Mr N Khan	(Appointed 21 December 2023)
	Mr H J Khan	(Appointed 24 April 2025)
	Mrs L Dean	(Appointed 3 January 2025)
	Mr J P Kahn	(Appointed 6 June 2024)

Charity number (England and Wales) 1206326

Registered office
Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Independent examiner
Kendall Wadley LLP
Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

LAMEHLAK - DEMENTIA AND MENTAL HEALTH SUPPORT UNIQUE MINDS CONTENTS

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LAMEHLAK - DEMENTIA AND MENTAL HEALTH SUPPORT UNIQUE MINDS TRUSTEES' REPORT *FOR THE PERIOD ENDED 1 APRIL 2025*

The trustees present their annual report and financial statements for the period ended 1 April 2025.

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 charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Lamehlak, which is an acronym of The Late Dr ME Hoque and Late Dr AN Khanam Memorial Foundation, is a charitable incorporated organisation (CIO) and trades as Unique Minds. The charity was first registered in December 2023.

The charity has two core objects, to help loved ones in the West Midlands and Worcestershire regions living with dementia (LLWD) and their carers and to support young people with their mental health.

The objectives of the CIO as set out in its governing document which are to be carried out for the public benefit in Birmingham, Dudley, Sandwell, Solihull and Wolverhampton are:

1. To relieve the charitable needs of people diagnosed with dementia, and by extension their families and carers, through the provision of support, advice and dementia-focused services within a proposed new centre. The centre will be open to all families living with dementia, but anticipates providing services to communities from within the West Midlands region.
2. To advance in life and relieve the needs of young people aged 14 – 25, from economically disadvantaged backgrounds, in particular but not exclusively those living in care and care leavers, by:
 - providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.
 - preserving and protecting good health through the provision of mental health and wellbeing support.

Although some work has been done on objective two (young people's mental health support) in terms of developing programmes and materials, we have focused our main efforts on objective one in terms of developing the dementia service.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the CIO should undertake and ensuring that all activities provide benefit to the public.

LAMEHLAK - DEMENTIA AND MENTAL HEALTH SUPPORT UNIQUE MINDS TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 1 APRIL 2025

Achievements and performance

Significant activities and achievements against objectives

Work and achievements during the accounting period included:

- Setting up all of the basic systems required to allow the charity to trade and operate
- January 2025 launch meeting with trustees to agree certain principles of working and communications, along with a second quarterly meeting in April 2025
- Investment in Xero accounting software to support and manage our expenses, income and financial management
- Review and distribution of key guidance to trustees along with discussion and agreement of key financial controls
- Development of financial model for the next three years to guide our planned expenditure and target income generation sources
- Initial research into suitable grant funding sources for capital and revenue purposes
- Process mapping of the dementia service and grant giving model
- HMRC administration for setting up VAT and Gift Aid relief
- Set up of controls and procedures relating to properties owned and managed by the charity, including tenancy agreements and external property manager liaison.

Service development – core objectives

Young peoples' mental health (YPMH) – This work has been mainly led by Julie Khan-Muhammad who has a background in secondary school teaching and expertise in therapeutic practices, drawing on training in NLP, positive psychology and support of well being and personal growth.

Dementia Service Development – This work has started to gather momentum and in the period in question was focused on research and developing the strategy for Dementia Support. The strategy includes a three-year operational plan starting in late 2025, focusing on the West Midlands, particularly Sandwell, Dudley, Worcestershire, and Birmingham. The charity will collaborate with key agencies and partners to deliver its objectives, with a proposed funding and grant model to ensure sustainability and impact.

The document also details the background and evolution of Lamehlak, founded in memory of Dr. ME Hoque and Dr. AN Khanam, who were dedicated to charitable work and supporting their community. The policy context highlights the pressing need for improved dementia support services in the UK, with significant gaps in post-diagnostic care and support for carers.

Unique-Minds aims to address these gaps by adopting best practices from successful models like the Sage House in West Sussex (dementiasupport.org.uk/sage-house) and tailoring them to local needs. The service offer includes combating loneliness, providing social interaction, and supporting families through the dementia journey.

Financial review

During the period, the Charity had incoming resources totalling £1,014,899, of which £13,478 was rental income, £1,001,421 was incoming donations and legacies. Total resources expended for the period was £29,901, giving net incoming resources of £984,998.

During the period the Charity has no funds that are restricted in nature, and all reserves are free for the purpose of undertaking the charitable activities.

The CIO holds properties for investment purposes and the value of these properties included in the accounts is £522,611. These, along with the cash balance are the main assets of the CIO. The CIO has a net assets position of £984,998 at the period end.

**LAMEHLAK - DEMENTIA AND MENTAL HEALTH SUPPORT
UNIQUE MINDS
TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 1 APRIL 2025**

Reserves policy

The trustees aim to maintain unrestricted reserves sufficient to meet 12 months of core expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

After making allowance for the investment properties of £522,611 and tangible assets of £1,452, remaining free reserves at the year end total £460,935. This exceeds the charity's reserves policy based on current forecast expenditure.

Investment policy

The investment strategy was currently focused on the properties held and rental income received as well as the separate 90 day savings account. No other investment appraisals had been approved during the financial period. The investment policy was to only consider medium to relatively low risk investments in the future, but only if it was in the charity's best interests and ethical. All future potential investments need to be reviewed and approved by the board of trustees, with appropriate financial and professional advice sought. A key consideration was ensuring that any investment did not put the charity at risk or exceed our reserves policy.

Principal risks and management plans

Risk	Category	Risk Management plans
Weak policies and ill-defined processes impact on service delivery to clients	Business management/ service delivery	Effective service and operational procedures are essential to achieving a charity's core objectives. Both dementia and young people's services need to have clear policies and procedures in place, with all staff and trustees trained in these.
Poor financial management leads to cashflow and shortfalls in income	Financial	Each financial year we prepare, review and agree our financial forecasts. Financial performance, bank position, investments are discussed and agreed quarterly at each trustee meeting. Financial management administered via Xero accounting system which accountant has access to.
Failure to follow key rules of charity commission and charity law leads to investigation and sanction by commission	Legal and regulatory	All trustees onboarded in a consistent manner via vote by the board of trustees, sharing of constitution and registration documents, sharing, review and signing off of Commission's 'Essential Guidance for Trustees'. Professional advice sought for matters that can potentially negatively impact on charity's operations. Decisions recorded and shared at board meetings.
Structure and composition of board impacts on decision making and strategy	Governance	All trustee members are reviewed, proposed and approved by the board. Consideration given to the skills and technical abilities of the charity when determining new trustees. As service delivery develops and our centre opens up to clients, we will continue to seek trustee members that reflect the charity's needs and technical service areas.

Statement on risk management and operational delegation

All major risks are reviewed, updated and monitored via an action plan which is shared with the board of trustees quarterly. At our AGM we will put into place an enhanced risk register that the charity will approve and adopt early 2026.

Factors likely to affect future financial performance

Factors likely to affect future financial performance include the need to securing sufficient revenue via both public and private sources. Public funding will likely consist of grants and core mainstream funding from bodies such as NHS and local authorities, whereas private sources will include corporate and individual fund raising, including donations and legacies. We will devise a fund-raising strategy to support this key objective. In addition, we will prepare and review our budget and financial plan regularly and if required utilise our tangible assets to fund our service delivery.

LAMEHLAK - DEMENTIA AND MENTAL HEALTH SUPPORT UNIQUE MINDS TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 1 APRIL 2025

Plans for future periods

With regards to dementia support, our aims and objectives are to relieve the charitable needs of people before and after they are diagnosed with dementia, and by extension their families and carers, through the provision of support, advice and dementia-focused services within a proposed new centre. The centre will be open to all families living with dementia, but anticipates providing services primarily to communities from Worcestershire and the West Midlands.

Our vision for the dementia service area is:

'To make a real difference to the families, carers and loved ones living with dementia in our target areas of Worcestershire and the West Midlands by providing a one stop shop of services and support that makes a positive difference to their lives, as they navigate through their often challenging dementia journey. We seek to embrace and celebrate all of those passing through our doors for who they **uniquely** are and who they were, and help them to live their lives to the fullest.'

This will allow the CIO to:

- Offer face to face advice rather than remote which is more suitable for the likely older demographic we support
- Offer respite care which takes some of the workload and stress temporarily away from family members/carers that naturally, dementia causes
- Offer stimulating activities such as coloring, knitting, gardening and board games

Young people's mental health

Due to the service lead (Julie Khan-Muhammad) responsibilities working almost full time as a secondary school teacher during the period she was limited to the development work and research work that could be done, so her work was restricted to developing a few bespoke programmes for certain age groups and trialling some of them in-school, with some community delivery wherever possible.

In the future our aim is to use the centre base to develop and trial programmes for younger people, and also subject to the centre acquired use some of the space for this purpose.

Structure, governance and management

Lamehlak, which is an acronym of The Late Dr ME Hoque and Late Dr AN Khanam Memorial Foundation, is a charitable incorporated organisation (CIO) and trades as Unique Minds. The charity was first registered in December 2023.

It is governed by a constitution adopted on 22 December 2023. Trustees are appointed at Annual General Meetings, Quarterly Meetings or on occasion on an ad hoc basis by member vote.

Operations are currently delegated to directors Julie Khan and Nazmul Khan, who are both also trustees.

Related party transactions in the year are included in notes 8 and 17.

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

Mr N Khan	(Appointed 21 December 2023)
J Khan-Muhammad	(Appointed 21 December 2023)
Mr N Khan	(Appointed 21 December 2023)
Mr H J Khan	(Appointed 24 April 2025)
Mrs L Dean	(Appointed 3 January 2025)
Mr J P Kahn	(Appointed 6 June 2024)

**LAMEHLAK - DEMENTIA AND MENTAL HEALTH SUPPORT
UNIQUE MINDS
TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 1 APRIL 2025**

Recruitment and appointment of trustees

All trustees are recruited via a transparent process, with all trustees needing to approve those proposed for on-boarding. Consideration is given to the following:

The skill set and professional background of the proposed trustee, rationale as to why they are being considered for the role, and confirmation that they are willing and agree to fulfil their role in the best interests of the charity and its principles. As part of the on-boarding process, key governance documents are shared including constitution, relevant strategies, the original registration application to the charity commission and any other policies pertinent to the trustee's understanding. In addition, the 'Essential Guidance for Trustees' booklet devised by the Charity Commission is shared. The trustee has to sign to confirm that they have read and approved all agreed material.

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

Mr N Khan
Trustee

9 January 2026

**LAMEHLAK - DEMENTIA AND MENTAL HEALTH SUPPORT
UNIQUE MINDS
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF LAMEHLAK - DEMENTIA AND MENTAL HEALTH SUPPORT**

I report to the trustees on my examination of the financial statements of Lamehlak - Dementia and Mental Health Support (the charity) for the period ended 1 April 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 now 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 UK Generally Accepted Accounting Practice.

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 charity as required by section 130 of the Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Kendall Wadley LLP

Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS
9 January 2026

**LAMEHLAK - DEMENTIA AND MENTAL HEALTH SUPPORT
 UNIQUE MINDS
 STATEMENT OF FINANCIAL ACTIVITIES
 INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE PERIOD ENDED 1 APRIL 2025

	Notes	Unrestricted funds 2025 £
Income from:		
Donations and legacies	3	1,001,421
Investments	4	13,478
		<hr/>
Total income		1,014,899
Expenditure on:		
Charitable activities	5	29,901
		<hr/>
Total expenditure		29,901
		<hr/> <hr/>
Net income and movement in funds		984,998
Reconciliation of funds:		
Fund balances at 21 December 2023		-
		<hr/>
Fund balances at 1 April 2025		984,998
		<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

**LAMEHLAK - DEMENTIA AND MENTAL HEALTH SUPPORT
UNIQUE MINDS
BALANCE SHEET
AS AT 1 APRIL 2025**

	Notes	2025 £	£
Fixed assets			
Tangible assets	11		1,452
Investment property	12		522,611
			<u>524,063</u>
Current assets			
Debtors	13	9,301	
Investments	14	50,000	
Cash at bank and in hand		404,209	
		<u>463,510</u>	
Creditors: amounts falling due within one year	15	(2,575)	
		<u>460,935</u>	
Net current assets			<u>460,935</u>
Total assets less current liabilities			<u>984,998</u>
The funds of the charity			
Unrestricted funds	16		984,998
			<u>984,998</u>

The financial statements were approved by the trustees on 9 January 2026

Mr N Khan
Trustee

**LAMEHLAK - DEMENTIA AND MENTAL HEALTH SUPPORT
 UNIQUE MINDS
 STATEMENT OF CASH FLOWS
 FOR THE PERIOD ENDED 1 APRIL 2025**

	Notes	2025 £	£
Cash flows from operating activities			
Cash generated from operations	18		964,826
Investing activities			
Purchase of tangible fixed assets		(1,484)	
Purchase of investment property		(522,611)	
Investment income received		13,478	
Net cash used in investing activities			(510,617)
Net cash generated from financing activities			-
Net increase in cash and cash equivalents			454,209
Cash and cash equivalents at beginning of period			-
Cash and cash equivalents at end of period			454,209
Relating to:			
Cash at bank and in hand			404,209
Short term deposits included in current asset investments			50,000

LAMEHLAK - DEMENTIA AND MENTAL HEALTH SUPPORT

UNIQUE MINDS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 1 APRIL 2025

1 Accounting policies

Charity information

Lamehlak - Dementia and Mental Health Support is a Charitable Incorporated Organisation. The registered office is Granta Lodge, 71 Graham Road, Malvern, Worcestershire, WR14 2JS..

1.1 Reporting period

This is the first period of accounts from the date of incorporation of 21 December 2023.

1.2 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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 charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity 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.

1.4 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 or grantors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 Income

Income is recognised when the charity 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.

Cash donations are recognised on receipt. Other donations are recognised once the charity 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 charity 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.

**LAMEHLAK - DEMENTIA AND MENTAL HEALTH SUPPORT
UNIQUE MINDS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 1 APRIL 2025**

1 Accounting policies (Continued)

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 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 and fittings	20% reducing balance
-----------------------	----------------------

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 the statement of financial activities.

1.8 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.9 Impairment of fixed assets

At each reporting end date, the charity 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).

1.10 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.

1.11 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

**LAMEHLAK - DEMENTIA AND MENTAL HEALTH SUPPORT
UNIQUE MINDS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 1 APRIL 2025**

1 Accounting policies

(Continued)

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 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 charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity'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.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds £
Donations and gifts	50	-
Legacies	1,001,371	-
	<u>1,001,421</u>	<u>-</u>

**LAMEHLAK - DEMENTIA AND MENTAL HEALTH SUPPORT
UNIQUE MINDS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 1 APRIL 2025**

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds £
Rental income	13,478	-

5 Expenditure on charitable activities

	Property rental 2025 £	Support for families 2025 £	Total 2025 £
Direct costs			
Depreciation and impairment	32	-	32
Rental property expenses	9,687	-	9,687
	<u>9,719</u>	<u>-</u>	<u>9,719</u>
Share of support and governance costs (see note 6)			
Support	-	16,025	16,025
Governance	-	4,157	4,157
	<u>9,719</u>	<u>20,182</u>	<u>29,901</u>
Analysis by fund			
Unrestricted funds	<u>9,719</u>	<u>20,182</u>	<u>29,901</u>

6 Support costs allocated to activities

	2025 £
Consultancy	15,772
Office costs	253
Governance costs	4,157
	<u>20,182</u>
Analysed between:	
Support for families	<u>20,182</u>

**LAMEHLAK - DEMENTIA AND MENTAL HEALTH SUPPORT
UNIQUE MINDS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 1 APRIL 2025**

7 Auditor's remuneration

Fees payable to the charity's auditor and associates: **2025**
£

For audit services

Independent examination of the financial statements of the charity **2,250**
=====

For other services

All other non-audit services **325**
=====

8 Trustees

2 trustees received consultancy fees for support and advice given to the charity during the period: Nazmul Khan received £11,035 and Julie Khan-Muhammad received £4,737.

Payments were permitted under the charity's constitution clause 6 subject to the conditions in sections 185 to 188 of the Charities Act 2011.

1 trustee was reimbursed £137 in travel costs and the charity paid £335 relating to trustee meeting costs.

9 Employees

The average monthly number of employees during the period was:

	2025 Number
Total	- =====

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

There were no key management personnel employed in the period.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**LAMEHLAK - DEMENTIA AND MENTAL HEALTH SUPPORT
UNIQUE MINDS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 1 APRIL 2025**

11	Tangible fixed assets	Fixtures and fittings £
	Cost	
	Additions	1,484
	At 1 April 2025	1,484
	Depreciation and impairment	
	Depreciation charged in the period	32
	At 1 April 2025	32
	Carrying amount	
	At 1 April 2025	1,452
12	Investment property	2025 £
	Fair value	
	At 21 December 2023	-
	Additions through external acquisition	522,611
	At 1 April 2025	522,611
	<p>Investment property comprises 3 properties. The fair value of 2 of the investment properties has been arrived at on the basis of a valuation carried out on 4 December 2024 by Hunters Estate & Letting Agents Stourbridge, who are not connected with the charity. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties. The value of 1 property is based on the purchase price and fees as at the completion date of 14 January 2025.</p> <p>The values of the properties are not considered to have materially changed at the period end date.</p>	
13	Debtors	2025 £
	Amounts falling due within one year:	
	Other debtors	8,371
	Prepayments and accrued income	930
		9,301
14	Current asset investments	2025 £
	Cash equivalents on deposit	50,000

**LAMEHLAK - DEMENTIA AND MENTAL HEALTH SUPPORT
UNIQUE MINDS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 1 APRIL 2025**

15 Creditors: amounts falling due within one year

**2025
£**

Accruals and deferred income

2,575

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 21 December 2023	Incoming resources	Resources expended	At 1 April 2025
	£	£	£	£
General funds	-	1,014,899	(29,901)	984,998

17 Related party transactions

Related party transactions with trustees have been disclosed in the trustee note.

The charity received rental income from Nigel Khan (brother of trustee Nazmul Khan) during the period at market rate on an arms length basis. No amounts remain outstanding at the end of the period.

18 Cash generated from operations

**2025
£**

Surplus for the period

984,998

Adjustments for:

Investment income recognised in statement of financial activities

(13,478)

Depreciation and impairment of tangible fixed assets

32

Movements in working capital:

(Increase) in debtors

(9,301)

Increase in creditors

2,575

Cash generated from operations

964,826

19 Analysis of changes in net funds/(debt)

The charity had no material debt during the year.