

Charity registration number: 1208315

Gulam Ayesha Relief

**Trustees' report and financial statements for the period from 20 May 2024
to 31 May 2025**

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Gulam Ayesha Relief

Legal and administrative information

Charity registration number 1208315

Charity address 85 Lawrence Road
Leeds
LS8 3HT

Trustees S Kanwal
I Hussain
N Ahmed

Website www.gulamayesharelief.org

Independent Examiner W Ahmad BSc (Hons) ACA
AHM Chartered Accountants
The Beeches
20 Ring Road Shadwell
Leeds, LS17 8NJ

Bankers HSBC Bank Plc
33 Park Row
Leeds
LS1 1LD

Report of the trustees for the period from 20 May 2024 to 31 May 2025

The trustees present their report and the financial statements for the period from 20 May 2024 to 31 May 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the charity's constitution, the Charities Act 2011 and the relevant version of the 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).

Structure, Governance and Management

Gulam Ayesha Relief (GAR) is a Charitable Incorporated Organisation (CIO), registered number 1208315 and is constituted under a Foundation Constitution which came into force on 20 May 2024.

The Trustees who served during the year up to the date this report are set out on page 2. The trustees have the power to appoint any person to be a trustee in accordance with the provisions of the charity's constitution. An appointed trustee holds office within the limits permitted by law. All trustees give their time freely and no trustee remuneration was paid in the period and no expenses were claimed by them.

Objectives and activities

The objectives of the charity, as set out in its constitution are:

- the relief of poverty, sickness and disability
- the advancement of environmental protection
- the advancement of education and
- the promotion and maintenance of public amenities

When planning activities for the year, the trustees have considered the Commission's guidance on public benefit.

Achievements and performance

During the period, Gulam Ayesha Relief raised £62,966

Principal risks and mitigations

The trustees have undertaken an assessment as to whether the charity remains a going concern as at the date of the financial statements approval. The trustees have considered all potential variables that may affect the going concern assumption and have prepared sufficient supporting documentation in order to reach their conclusion. The detailed assumption has been based on cash flow forecasts prepared for at least twelve months from the date of signing the financial statements. Scenario planning by modelling a number of different outcomes for the charity over the same twelve month period has also been undertaken, given the high level of uncertainty regarding the effects of the pandemic in certain areas. The trustees are confident that the charity will continue in operational existence for the foreseeable future.

Statement of trustees' responsibilities

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

Laws applicable to charities in England and Wales requires the trustees to prepare financial statements for each calendar year which give a true and fair view of charity and of incoming resources and application of resources of the charity for that year. 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
- makes judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Gulam Ayesha Relief

Report of the trustees for the period from 20 May 2024 to 31 May 2025 (Cont'd)

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 charity's constitution, the Charities Act 2011 and the relevant version of the 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). They are also responsible for safeguarding assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board



S Kanwal

Trustee

Date: 20 March 2026

Gulam Ayesha Relief

Independent examiner's report to the trustees of Gulam Ayesha Relief

I report to the trustees on my examination of the accounts of the above charity Gulam Ayesha Relief for the period from 20 May 2024 to 31 May 2025 set out on pages 6 to 10.

Responsibilities and basis of report

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

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

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with the relevant version of the 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) 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 been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Waheed Ahmad BSc (Hons) ACA

Institute of Chartered Accountants in England and Wales

AHM

The Beeches

20 Ring Road Shadwell

Leeds

LS17 8NJ

Date: 20 March 2026

Gulam Ayesha Relief

Statement of Financial Activities for the period from 20 May 2024 to 31 May 2025

	Notes	Unrestricted Funds	Restricted Funds	2025 Total
Income				
Voluntary Income: Donations	2	62,966	-	62,966
Total Income		<u>62,966</u>	<u>-</u>	<u>62,966</u>
Expenditure				
Expenditure on Charitable activities	3	55,299	-	55,299
Management & Administration expenses		500	-	500
Total Expenditure		<u>55,799</u>	<u>-</u>	<u>55,799</u>
Net (deficit) / Income for the year		<u>7,167</u>	<u>-</u>	<u>7,167</u>
Total funds brought forward		<u>-</u>	<u>-</u>	<u>-</u>
Total funds carried forward		<u>7,167</u>	<u>-</u>	<u>7,167</u>

The Statement of Financial Activites includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 10 form an integral part of these financial statements

Gulam Ayesha Relief

Balance Sheet as at 31 May 2025

	Notes	2025 £
Current Assets		
Cash at bank and in hand		<u>7,667</u>
		7,667
Creditors: Amount falling due within one year:	6	<u>(500)</u>
Net Current Assets		7,167
Total Assets less Current Liabilities		<u>7,167</u>
Net Assets		<u><u>7,167</u></u>
Funds of the charity:		
Restricted funds	7	-
Unrestricted funds	7, 8	<u>7,167</u>
Total Funds		<u><u>7,167</u></u>

The financial statements were approved by the board of trustees and are signed on behalf of the board by:



S Kanwal
Date: 20 March 2026

The notes on pages 8 to 10 form an integral part of these financial statements

Gulam Ayesha Relief

Notes to the financial statements for the period from 20 May 2024 to 31 May 2025

- 1. Accounting Policies:** The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.
- (a) Basis of preparation** The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.
- The accounts (financial statements) have been prepared to give a "true and fair" view and 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 relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.
- (b) Fund accounting** General funds are unrestricted funds which are available for the use of discretion of the trustees in furtherance of the general objectives of the charity and has not been put aside for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions which has been raised by the charity for a specific purpose. The cost of raising and administering such funds are charged against the specific fund.
- (c) Incoming resources** All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to the particular categories of income.:
- Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value of the charity where it can be quantified. The value of services provided by volunteers has not been included.
- (c) Resources expended** Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated to such activities and those costs of an indirect nature necessary to support them.
- (d) Going concern**
- The principle risk facing the charity is its ability to generate sufficient income to cover expenditure incurred in fulfilling the objectives of the charity. The trustees have reviewed the cash position and cash forecasts at the date of signing the accounts and are satisfied that the charity will be able to meet all of its financial commitments. As a consequence the trustees believe that the charity is well placed to manage its financial risks successfully despite the current uncertain economic outlook, especially with regard to Covid-19 and that the charity has adequate reserves to continue in operational existence for the foreseeable future. Accordingly the trustees continue to adopt the going concern basis in preparing the accounts.

2. Donations	2025
	Unrestricted funds
	£
Donations from individuals & organisations	62,966

Gulam Ayesha Relief

Notes to the financial statements for the period from 20 May 2024 to 31 May 2025

3. Cost of charitable activities	2025
	£
Charitable activities	55,299
Administrative costs	500
	55,799

4. Trustees' remuneration

Employment costs

None of the trustees received fees or expenses during the period. No persons were employed during the period.

5. Independent examination fees	2025
	£
Fees payable to the independent examiner for examination of the financial statements	500

6. Creditors: amounts falling due within one year	2025
	£
Other creditors	500
	500

7. Analysis of charitable funds

	At 20 May 2024	Incoming resources	Outgoing resources	At 31 May 2025
	£	£	£	£
Restricted funds	-	-	-	-
Unrestricted funds	-	62,966	(55,799)	7,167
Total funds	-	62,966	(55,799)	7,167

8. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2025 Total Funds £
Current assets	7,667	-	7,667
Current liabilities	(500)	-	(500)
Total net assets	7,167	-	7,167

9. Related party transactions

All transactions with related parties were conducted at arms length and in accordance with the charity's objectives.