REGISTERED CHARITY NUMBER: SC046662

Report of the Trustees and

Financial Statements

for the Year Ended 31 May 2025

for

World Care Foundation

O'Haras Accountants Limited (Statutory Auditor)
Radleigh House
1 Golf Road
Clarkston
Glasgow
G76 7HU

World Care Foundation

Contents of the Financial Statements for the Year Ended 31 May 2025

Report of the Trustees
for the Year Ended 31 May 2025

The trustees present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
The trustees have considered Scottish Charity Regulator's guidance on public benefit including the guidance public benefit.

The organisation's objectives are:
- to prevent and relieve poverty by providing humanitarian aid worldwide to those in need of help due to war, oppression, crisis, natural disaster or any other difficult circumstances impacting their lives;

- the advancement of education through the delivery of educational and personal development projects, including but not exclusively, upskilling and mentoring;

- the provision or the assistance in the provision of a School for general and cultural education;

- raising awareness of and advance the education of the public which encourage and promote good citizenship, human rights, philanthropy and giving charity within the community;

- the relief of need through the provision of support and services as needed for the benefit of those in need locally or abroad due to poverty, health issues, age and other areas of personal needs impacting on overall health;

- to advance citizenship & community development, in order to raise awareness of humanitarian issues, encourage volunteering activities, donations and provide a link between those who are able and wish to help fellow human beings in need.

To achieve these objectives, the charity has undertaken a range of activities, including:

1. Fundraising initiatives such as charity dinners, sporting events, media campaigns, and community events;
2. Recruitment, training, and engagement of volunteers;
3. Establishing partnerships with other charities to share resources and expertise;
4. Developing local partnerships with community organisations;
5. Organising overseas charity trips for volunteers, enabling donors, volunteers, and supporters to be directly involved in the delivery of aid. This approach enhances transparency, accountability, and first-hand monitoring and evaluation of projects.

OBJECTIVES AND ACTIVITIES

Significant activities

World Care Foundation operates a range of projects across several countries, which broadly fall within the following sectors:

* Education
* Health
* Food
* Water
* Housing
* Sustainability
* Crisis Relief

All projects are identified, assessed, and implemented following a rigorous project approval process, which includes consideration of:

* Public benefit;
* Assessment of actual needs on the ground, including nature and severity;
* Consideration of alternative solutions;
* Avoidance of duplication of existing services;
* Legal, safety, and regulatory requirements;
* The charity's capacity to deliver projects with effective monitoring and evaluation systems;
* Audit plans, including site visits and engagement with external auditors where appropriate;
* Clear, documented, and robust delivery plans implemented either through World Care Foundation's own teams or approved local partners;
* Vetting and due diligence of local partners;
* Availability of adequate funding;
* Obtaining and comparing alternative quotations to ensure value for money;
* Consideration of ethical, religious, and cultural sensitivities.

Given the dynamic nature of humanitarian work, all projects are subject to ongoing audit and monitoring to enable timely and effective responses to changing circumstances.

Volunteers

The founding members believe that communities benefit greatly from structures that facilitate volunteering across all aspects of charitable activity. Accordingly, the charity's operating model actively integrates local communities, donors, volunteers, and partner organisations into its work. This approach strengthens accountability, transparency, and personal engagement, while fostering empowered and compassionate volunteers and contributing to a more caring society.

The Trustees express their sincere gratitude to the dedicated volunteers whose commitment and efforts have significantly contributed to the charity's work and progress.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During 2024 and 2025, the Muslim charity sector was predominately occupied with Gaza war crisis. This had a significant impact on funding for projects in other locations.

NEW PROJECTS

Due to the urgent prioritisation of emergency relief, the majority of available funding was allocated to immediate humanitarian responses. Consequently, no new projects were initiated during this period, and funding for initiatives outside of Gaza was significantly reduced. Besides Gaza our main focus remained on sustaining our existing projects.

ONGOING EXISTING PROJECTS

The following projects continues during the year:

INTERNATIONAL
Children of Eden Orphanage - Lebanon
Ihya Orphanage - Lebanon
Embrace Centre Orphanage - Lebanon
Our Children 1 Orphanage - Lebanon
Our Children 2 Orphanage - Lebanon
Dar Al Mawaddah Orphanage - Lebanon
Dar El Firdous Orphanage - Turkey
One Family Centre Orphanage - Turkey
Noor Centre Orphanage - Lebanon
Dundee Hope Orphanage - Lebanon
Dar Al Sakeena Orphanage - Lebanon
Fountain of Life Orphanage - Lebanon
Our Home Orphanage
House of Happiness Orphanage
Zulekha Orphanage
Agosh Orphanage - Pakistan
Three Community Smart Schools - Pakistan
Orphan sponsorship programmes supporting hundreds of Syrian children - Lebanon, Turkey, Syria
Family Support Programme - Lebanon, Turkey, Syria
Elderly Care Projects - Syria, Lebanon, Turkey
Jarabulus Hope Orphanage Centre - Syria
Pakistan Hospital, Lahore (on hold due to registration issues)
Yemen crisis
Roshan Development Centre for Children - Pakistan
Syrian crisis response (food, clothing, shelter, emergency funds) - Lebanon, Turkey, Syria
Malawi projects including schools, community education centres, water wells, and a women's empowerment centre
Water well projects
General worldwide crisis relief activities

UK
FoodBank - Edinburgh UK (food vouchers)
Vulnerable Family Support Fund (Zakat and General funds)
Eden School Edinburgh (in development)

Fundraising activities

The charity's primary sources of income are online fundraising campaigns, fundraising dinners, and organised charity trips.

FINANCIAL REVIEW

Principal funding sources

The charity's main income came from donations and fundraising events and its principal expenditure was in respect of the delivery of the charitable activities described above.

Unrestricted Funds: The substantial donations received this year has allowed the trustees to continue to adhere to the charity's model of using gift aid income to help fund the day to day running of the charity. The total amount of unrestricted reserves at 31 May 2025 was £43,807.

Restricted Funds: For specific projects such as the Syrian Crisis and World Crisis, there was income of £3,785,284 and spending of £3,118,587 creating a surplus of £666,697 (before transfers). These funds have been retained for current and future projects.

The trustees will continue to monitor and review the charity's income, expenditure and assets with a view to ensuring its financial affairs are conducted in a prudent and effective manner.

Reserves policy

It is the policy of the charity to maintain funds at a level to meet the current and future activities of World Care Foundation.

The total level of unrestricted reserves at 31 May 2025 was £43,807 (2024: £27,055). Total restricted funds at 31 May 2025 amounted to £3,791,359 (2024: £3,146,917).

Going concern

The trustees have no concerns regarding the charity.

FUTURE PLANS

During the coming twelve months, the charity will focus on the projects in hand and continue to spend the donations in a way that best benefits those suffering.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

World Care Foundation is a Scottish Charitable Incorporated Organisation (SCIO), registered under charity number SC046662. The charity is governed by its constitution dated 1 March 2016 and is regulated by the Office of the Scottish Charity Regulator (OSCR).

Trustees

In accordance with the charity's constitution, trustees recruited are also members of the organisation. At each annual general meeting, one third of the trustees shall retire and stand for re-election.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity is governed by three Trustees who hold collective responsibility for the organisation's overall governance, strategic oversight, and effective management. The Trustees meet regularly to plan, oversee, and monitor the charity's activities, ensuring that operations remain aligned with its charitable objectives and regulatory obligations.

Two of the Trustees receive no remuneration for their roles. One Trustee, Mr Akeel Umar, also serves as Chief Executive Officer and is responsible for the day-to-day management and operational delivery of the charity's work. The charity has, on several occasions, advertised externally for a Chief Executive Officer; however, to date it has been unable to recruit a suitable candidate with the required experience, skill set, and community understanding from within the local Muslim community.

In recognition of the significant operational responsibilities undertaken Mr Umar is paid accordingly. This payment enables his business to arrange replacement staffing and to provide operational cover during periods when he is engaged in charity duties, in specific extended international field deployments. The Trustees have determined that this arrangement represents a cost-effective and practical solution that ensures continuity of leadership and operational stability while serving the best interests of the charity.

The Trustees remain responsible for ensuring that the charity operates in accordance with its governing document and applicable legal and regulatory requirements. They provide strategic direction, safeguard the charity's financial sustainability, approve future plans, and review and ratify key recommendations from the management team. Through this structure, the Trustees ensure appropriate separation between strategic oversight and operational delivery, while maintaining effective accountability and control.

Induction and training of new trustees

It is a standard policy that new trustees are to be briefed on their legal obligations under charity law, the Scottish Charity Regulator's guidance on trustee duties. Also they will be informed of the content of the constitution, the decision-making processes and recent financial performance of the charity. During the briefing they will meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role

Key management remuneration

The trustees consider that only the trustees make up the key management personnel in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and do not receive remuneration for their role. The remuneration policy for all staff is to match the skills, experience and qualifications of each position with local market levels as far as possible.

Risk management

The Trustees have implemented a risk management framework which includes:

- an annual review of the principal risks and uncertainties facing the charity;
- the development of policies, systems, and procedures to mitigate identified risks; and
- procedures designed to minimise or manage the impact of risks should they materialise.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC046662

Principal address

116 Craigmount Avenue North
Edinburgh
EH4 8HJ

Trustees

A Umar
S Aziz
Z Hussain

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors
O'Haras Accountants Limited (Statutory Auditor)
Radleigh House
1 Golf Road
Clarkston
Glasgow
G76 7HU

Bankers
Bank of Scotland
PO Box 1000
BX2 LB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

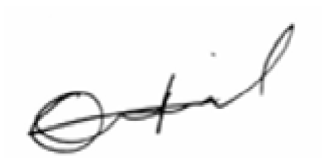
Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then 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 the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). 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 order of the board of trustees on 4 June 2026 and signed on its behalf by:



....
A Umar - Trustee

Report of the Independent Auditors to the Trustees of
World Care Foundation

Opinion
We have audited the financial statements of World Care Foundation (the 'charity') for the year ended 31 May 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 May 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 and the Charities and Trustees Investment (Scotland) Act 2005 requires us to report to you if, in our opinion:
- the information given in the financial statements is inconsistent in any material respect with the trustees' annual report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We gained an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates. We made enquiries of management as to whether there were any known or suspected instances of non-compliance with laws and regulations or fraud, and reviewed available board minutes for any indication of such matters.
- We gained an understanding of management's internal controls designed to prevent and detect irregularities in their day-to-day operations.
- We considered laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities and Trustees Investment (Scotland) Act 2005 and the Charities SORP. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement components. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management and enquiries of relevant third parties. Part of these tests also included considering the regulations of the Office of Scottish Charity Regulator and other regulations like GDPR, anti-money laundering and health and safety.
- We considered how fraud might occur in this charity and designed our tests accordingly.
- As in all audits, we also addressed the risk of management override of internal controls, including reviewing journals, reviewing for any large or unusual transactions, looking for evidence of window dressing and any transactions out with the charity's normal operations, focusing on any accounting estimates and judgements and any undisclosed related party transactions and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of
World Care Foundation

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

John O'Hara (Senior Statutory Auditor)

For and on behalf of O'Haras Accountants Limited (Statutory Auditor)
Eligible for appointment as auditors of the charity under regulation 10(2) of the Charities Accounts (Scotland) Regulations by virtue of its eligibility under section 1212 of the Companies Act 2006.

Radleigh House
1 Golf Road
Clarkston
Glasgow
G76 7HU

Date: 4 June 2026

World Care Foundation

Statement of Financial Activities
for the Year Ended 31 May 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	895,778	3,785,284	4,681,062	5,256,790
EXPENDITURE ON					
Raising funds	3	417,167	37,192	454,359	321,700
Charitable activities	4				
Charitable activities		484,114	3,081,395	3,565,509	4,117,024
Total		901,281	3,118,587	4,019,868	4,438,724
NET INCOME/(EXPENDITURE)		(5,503)	666,697	661,194	818,066
Transfers between funds	16	22,254	(22,254)	-	-
Net movement in funds		16,751	644,443	661,194	818,066
RECONCILIATION OF FUNDS					
Total funds brought forward		27,055	3,146,917	3,173,972	2,355,906
TOTAL FUNDS CARRIED FORWARD		43,806	3,791,360	3,835,166	3,173,972

The notes form part of these financial statements

World Care Foundation

Balance Sheet
31 May 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	10	7,765	586,633	594,398	604,808
CURRENT ASSETS					
Debtors	11	40,478	103,528	144,006	110,712
Cash at bank		81,512	4,222,678	4,304,190	3,594,557
		121,990	4,326,206	4,448,196	3,705,269
CREDITORS					
Amounts falling due within one year	12	(85,132)	(742,480)	(827,612)	(725,489)
NET CURRENT ASSETS		36,858	3,583,726	3,620,584	2,979,780
TOTAL ASSETS LESS CURRENT LIABILITIES		44,623	4,170,359	4,214,982	3,584,588
CREDITORS					
Amounts falling due after more than one year	13	(816)	(379,000)	(379,816)	(410,616)
NET ASSETS		43,807	3,791,359	3,835,166	3,173,972
FUNDS	16				
Unrestricted funds				43,807	27,055
Restricted funds				3,791,359	3,146,917
TOTAL FUNDS				3,835,166	3,173,972

The financial statements were approved by the Board of Trustees and authorised for issue on 4 June 2026 and were signed on its behalf by:

....
A Umar - Trustee

The notes form part of these financial statements

World Care Foundation

Cash Flow Statement
for the Year Ended 31 May 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	724,598	1,023,285
Interest paid		(43,650)	(26,479)
Net cash provided by operating activities		680,948	996,806
Cash flows from investing activities			
Purchase of tangible fixed assets		(4,675)	(4,785)
Net cash used in investing activities		(4,675)	(4,785)
Cash flows from financing activities			
Loan repayments in year		(19,800)	(26,801)
Net cash used in financing activities		(19,800)	(26,801)
Change in cash and cash equivalents in the reporting period		656,473	965,220
Cash and cash equivalents at the beginning of the reporting period	2	3,535,465	2,570,245
Cash and cash equivalents at the end of the reporting period	2	4,191,938	3,535,465

The notes form part of these financial statements

World Care Foundation

Notes to the Cash Flow Statement
for the Year Ended 31 May 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	661,194	818,066
Adjustments for:		
Depreciation charges	15,085	13,868
Interest paid	43,650	26,479
(Increase)/decrease in debtors	(33,294)	15,723
Increase in creditors	37,963	149,149
Net cash provided by operations	724,598	1,023,285

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025	2024
	£	£
Notice deposits (less than 3 months)	4,304,190	3,594,557
Overdrafts included in bank loans and overdrafts falling due within one year	(112,252)	(59,092)
Total cash and cash equivalents	4,191,938	3,535,465

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.6.24	Cash flow	At 31.5.25
	£	£	£
Net cash			
Cash at bank	3,594,557	709,633	4,304,190
Bank overdrafts	(59,092)	(53,160)	(112,252)
	3,535,465	656,473	4,191,938
Debt			
Debts falling due within 1 year	(19,800)	(11,000)	(30,800)
Debts falling due after 1 year	(410,616)	30,800	(379,816)
	(430,416)	19,800	(410,616)
Total	3,105,049	676,273	3,781,322

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The charity meets the definition of a public benefit entity under FRS102.

Going concern
The trustees consider annual budgets and management accounts to monitor the charity. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements. There are no material uncertainties about the charity's ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that effect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from those 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

No significant judgements have had to be made by management in preparing these financial statements.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. The charity's main source of income is from donations and fundraising events.

The charity received no grant income.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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 the use of resources.

- Raising funds costs comprises of fundraising events costs incurred.

- Charitable activities costs comprise of costs incurred by the charity in the delivery of its day to day activities and the overseas and local projects.

Allocation and apportionment of costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated as expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 5.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Freehold property	-	2% on cost
Fixtures and fittings	-	25% on cost
Computer equipment	-	25% on cost

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Volunteers
In accordance with the Charities SORP (FRS 102), the general volunteer time of the management and various teams are not recognised as income or expenditure. Refer to the trustees' annual report for more information about their contribution.

Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors
Other debtors are recognised at the settlement amount due less impairment losses for bad and doubtful debts.

Cash and bank
Cash at bank includes cash for the various projects run by the charity and bank deposits for the day to day running of the charity.

Creditors
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

continued...

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	4,063,920	4,864,760
Gift aid	617,142	392,030
	4,681,062	5,256,790

3. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Fund raising events costs	454,359	321,700

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Charitable activities	3,008,902	556,607	3,565,509

5. SUPPORT COSTS

	Management	Finance	Information technology	Governance costs	Totals
	£	£	£	£	£
Charitable activities	485,099	12,280	34,642	24,586	556,607

6. AUDITORS' REMUNERATION

	2025	2024
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	6,500	6,500
Auditors' remuneration for non-audit work	3,390	3,180

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

Trustees' expenses

During the year, one of the trustees' businesses received £27,600 (2024: £24,554) in expenses. These expenses were to cover administration costs incurred by the business to allow the trustee to carry out their duties abroad.

continued...

8. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	237,805	166,958
Social security costs	7,512	6,828
Other pension costs	5,521	4,492
	250,838	178,278

The average monthly number of employees during the year was as follows:

	2025	2024
Employees	14	9

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	745,025	4,511,765	5,256,790
EXPENDITURE ON			
Raising funds	303,181	18,519	321,700
Charitable activities			
Charitable activities	434,249	3,682,775	4,117,024
Total	737,430	3,701,294	4,438,724
NET INCOME	7,595	810,471	818,066
Transfers between funds	1	(1)	-
Net movement in funds	7,596	810,470	818,066
RECONCILIATION OF FUNDS			
Total funds brought forward	19,459	2,336,447	2,355,906
TOTAL FUNDS CARRIED FORWARD	27,055	3,146,917	3,173,972

continued...

10. TANGIBLE FIXED ASSETS

	Freehold property	Fixtures and fittings	Computer equipment	Totals
	£	£	£	£
COST				
At 1 June 2024	624,296	826	7,190	632,312
Additions	-	2,372	2,303	4,675
At 31 May 2025	624,296	3,198	9,493	636,987
DEPRECIATION				
At 1 June 2024	25,177	159	2,168	27,504
Charge for year	12,486	610	1,989	15,085
At 31 May 2025	37,663	769	4,157	42,589
NET BOOK VALUE				
At 31 May 2025	586,633	2,429	5,336	594,398
At 31 May 2024	599,119	667	5,022	604,808

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	144,006	110,712

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts (see note 14)	122,052	68,892
Taxation and social security	4,843	2,106
Other creditors	700,717	654,491
	827,612	725,489

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Bank loans (see note 14)	816	10,616
Other creditors	379,000	400,000
	379,816	410,616

continued...

14. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	112,252	59,092
Bank loans	9,800	9,800
Other loans	21,000	10,000
	143,052	78,892
Amounts falling between one and two years:		
Bank loans - 1-2 years	816	9,800
Other loans - 1-2 years	379,000	400,000
	379,816	409,800
Amounts falling due between two and five years:		
Bank loans - 2-5 years	-	816

15. SECURED DEBTS

The following secured debts are included within creditors:

	2025	2024
	£	£
Other loans	400,000	410,000

One of the charity's loan providers, Association of Scottish Muslims, has a standard security over the freehold property.

 continued...

16. MOVEMENT IN FUNDS

	At 1.6.24 £	Net movement in funds £	Transfers between funds £	At 31.5.25 £
Unrestricted funds				
001 - General fund	27,055	(5,502)	22,254	43,807
Restricted funds				
033 - European Refugees	20	1	-	21
067- Pakistan - Hospital	28,309	-	(9,641)	18,668
099 - Syrian - Crisis Fund	67,423	96,305	(124,511)	39,217
105 - Syrian - Personal Care	702	(124,248)	124,511	965
106 - Syrian - Widow & Orphan General Fund	658	3,586	-	4,244
107 - Syrian Orphans - Sponsorship Fund	31,313	(14,067)	-	17,246
103 - Syrian - Orphanage Fund	1,490	94,227	(93,000)	2,717
104 - Syrian - Orphans' General Fund	786	36,329	(17,118)	19,997
084 - Rohingya - Crisis	11,578	941	-	12,519
055 - Local projects (formerly UK Projects)	5,054	(14,304)	9,250	-
077 - Pakistan Widows	-	158	-	158
123 - World Crisis	42,837	(100)	(8,610)	34,127
102 - Syrian - Medical Fund	-	(31,423)	32,741	1,318
085 - Rohingya - Orphan Sponsorship	5,289	-	-	5,289
130 - Zakat fund	3,235	312,201	(126,709)	188,727
091 - Salam School	34,866	1,280	-	36,146
101 - Syrian - General Aid	947	-	-	947
122 - Women Empowerment	1,866	(2,374)	508	-
007 - Amal Orphanage	35,197	(3,634)	-	31,563
032 - Enable Fund	5,018	57	-	5,075
064 - One Family Centre	913	(16,753)	15,840	-
080 - Poor Children	50	-	(50)	-
095 - Special Project	198	-	-	198
128 - Yemen Bakery	1,001	3,632	(4,633)	-
129 - Yemen - Crisis	118,147	(37,413)	(14,599)	66,135
065 - Our Children Orphanage	480	5,061	-	5,541
068 - Pakistan Children Development	-	(6,600)	6,600	-
072 - Pakistan Medical	2,294	702	-	2,996
052 - Lebanon Mosque	205	-	-	205
063 - Noor Centre	3,549	6,055	-	9,604
004 - Africa	-	15,744	(15,744)	-
024 - Dar Al Sakeena	41,308	(30,894)	14,191	24,605
026 - Dar El Firdaus	942	(52,457)	60,000	8,485
034 - Faryaal & Ibrars Orphanage (formerly TEMP)	78	76	(154)	-
056 - Malawi	19,292	(60,513)	41,221	-
078 - Palestine	1,264,608	92,639	25,612	1,382,859
093 - Shazia Orphanage	16,542	240	(16,782)	-
119 - Water projects	21,295	2,075	-	23,370
088 - Roshan	-	(6,428)	5,574	(854)
037 - Fountain of Life	887	(17,040)	17,118	965
038 - General charity	477,460	424,773	(94,695)	807,538
124 - World Food Fund	-	11,140	(11,140)	-
127 - World Orphans Fund	5,399	19,108	(7,361)	17,146
016 - Charity sales	-	(6,487)	6,487	-
005 - Agosh Orphanage Faisalabad	2,721	10,031	-	12,752
012 - Barja	-	(674)	1,639	965
050 - Lebanon	-	27,817	(29,386)	(1,569)

continued...

16. MOVEMENT IN FUNDS - continued

057 - Marj Barja Shelter	-	(3,739)	4,704	965
066 - Our Home	931	14,225	(14,191)	965
020 - Dar Al Hikma	-	178	(178)	-
062 - Mosques	1,931	5,988	-	7,919
109 - Threads of Care - Beirut	584	(30,633)	31,014	965
125 - World Medical Fund	4,956	4,785	(9,741)	-
131 - Zakat UK Fund	32,255	8,152	-	40,407
073 - Pakistan Orphanage General Funds	-	190	-	190
108 - Tal Barja Shelter	-	(6,713)	7,678	965
003 - Afghanistan Relief Fund	-	6,712	13,288	20,000
006 - Agosh Orphanage Gujranwala	2,691	(17,591)	16,936	2,036
018 - Dar Al Amaan	30,784	7,567	(38,351)	-
031 - Embrace Orphanage	47,145	(24,285)	-	22,860
035 - Fitrana	16,304	9,308	(25,612)	-
039 - House of Happiness	3,341	3,073	(6,414)	-
044 - Ihya Centre 1	673	14,096	-	14,769
049 - Karim Yemen Bakery	29,470	-	(29,470)	-
069 - Pakistan Floods	91,283	46	-	91,329
079 - Philippines Community Support Project	892	250	-	1,142
086 - Rohingya - Shelter	2,150	-	-	2,150
117 - Vanity Femme Yemen Bakery	-	(19,231)	19,231	-
120 - Widows Fund	716	9,441	-	10,157
121 - Winter Appeal	-	8,703	-	8,703
126 - World Orphanage Fund	11,498	26,638	(33,840)	4,296
132 - ZulCare Orphanage	42,415	12,489	-	54,904
051 - Lebanon - Hope Residence	10	-	(10)	-
017 - Children of Eden	68,442	9,188	-	77,630
071 - Pakistan General	-	(8,610)	8,610	-
027 - Eden School	130,027	(38,595)	(14,628)	76,804
002 - Ab Dhuba Centre	31,225	(10,469)	-	20,756
009 - Bait Al Rahma	9,912	(4,372)	-	5,540
010 - Bangladesh Floods	-	(5,868)	5,868	-
019 - Dar Al Barakah	713	(16,777)	18,188	2,124
022 - Dar Al Mawaddah	279	3,718	-	3,997
025 - Dar Al Salam	916	1,903	(2,819)	-
042 - Iftar Fund	-	(58,312)	58,364	52
070 - Pakistan Food	993	270	-	1,263
081 - Qurbani	-	21,484	50	21,534
098 - Sweet Care Bakery Lebanon	-	10	(10)	-
100 - Syrian - Food Fund	-	(26,704)	27,669	965
116 - Ukraine	25	-	-	25
011 - Bank interest	1,831	-	-	1,831
015 - Cancer Fund	24,527	565	-	25,092
021 - Dar Al Irshad	18,041	(6,858)	-	11,183
028 - Edinburgh Food Bank	960	227	-	1,187
029 - Education Where Needed	2,357	1,036	(3,393)	-
036 - Food table Edinburgh	30	-	-	30
043 - Ihya Bakery	4,822	1,965	(6,787)	-
045 - Ihya Centre 2	413	(28,465)	30,116	2,064
046 - Ihya Projects	30,116	-	(30,116)	-
047 - Jarabulus Al-Amal Orphanage	969	(41,330)	40,361	-
048 - Karim Bakery Lebanon	-	(18,391)	29,480	11,089
053 - Libya Floods	12,493	-	-	12,493
059 - Masjid community centre	-	191	-	191
061 - Morocco Earthquake	-	49	-	49
067 - Pakistan Flood	27,124	6,550	9,641	43,315
074 - Pakistan Orphans	-	3,360	-	3,360

continued...

16. MOVEMENT IN FUNDS - continued

083 - Ramadan food box	-	(6,206)	6,206	-
096 - State Street	10,197	(2,573)	(7,624)	-
110 - Threads of Care - Saida	-	(7,883)	8,848	965
114 - Turkey Syria Earthquake General Crisis	196,519	340	(107,255)	89,604
115 - Turkey Syria Earthquake Housing	-	(107,255)	107,255	-
118 - Vulnerable Families	-	5,463	-	5,463
133 - Daily Knead Bakery	-	(11,831)	12,796	965
133 - Gambia	-	(10,078)	10,078	-
200- Al Khalil College	-	(4,074)	4,074	-
201- Ali Project	-	5,000	-	5,000
202 - Bangladesh General	-	35,048	(1,676)	33,372
205 - Dar El Hanan	-	(9,165)	47,584	38,419
208 - Eyes Fund	-	3	-	3
209 - Gaza Orphans	-	154,350	-	154,350
210 - Gift of Sight	-	1,704	-	1,704
211 - Hifz Sponsorship	-	32	-	32
214 - Jordan Orphanage	-	39,000	-	39,000
215 - Jordan Refugee Fund	-	6,335	-	6,335
218 - Ramadan Appeal	-	1,294	-	1,294
222 - Sudan Crisis	-	(4,663)	4,663	-
223 - Sustainability	-	312	-	312
224 - Syrian Houses	-	2,052	-	2,052
226 - Umrah For Orphans	-	22,304	-	22,304
227- Wash Project	-	3,004	-	3,004
	3,146,917	666,696	(22,254)	3,791,359
TOTAL FUNDS	3,173,972	661,194	-	3,835,166

continued...

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
001 - General fund	895,778	(901,280)	(5,502)
Restricted funds			
033 - European Refugees	1	-	1
099 - Syrian - Crisis Fund	383,165	(286,860)	96,305
105 - Syrian - Personal Care	12,420	(136,668)	(124,248)
106 - Syrian - Widow & Orphan General Fund	3,586	-	3,586
107 - Syrian Orphans - Sponsorship Fund	163,050	(177,117)	(14,067)
103 - Syrian - Orphanage Fund	104,250	(10,023)	94,227
104 - Syrian - Orphans' General Fund	37,841	(1,512)	36,329
084 - Rohingya - Crisis	941	-	941
055 - Local projects (formerly UK Projects)	2,733	(17,037)	(14,304)
077 - Pakistan Widows	158	-	158
123 - World Crisis	250	(350)	(100)
102 - Syrian - Medical Fund	44	(31,467)	(31,423)
130 - Zakat fund	293,341	18,860	312,201
091 - Salam School	1,280	-	1,280
122 - Women Empowerment	971	(3,345)	(2,374)
007 - Amal Orphanage	15,278	(18,912)	(3,634)
032 - Enable Fund	57	-	57
064 - One Family Centre	1,200	(17,953)	(16,753)
128 - Yemen Bakery	3,632	-	3,632
129 - Yemen - Crisis	33,582	(70,995)	(37,413)
065 - Our Children Orphanage	72,886	(67,825)	5,061
068 - Pakistan Children Development	65	(6,665)	(6,600)
072 - Pakistan Medical	2,702	(2,000)	702
063 - Noor Centre	30,619	(24,564)	6,055
004 - Africa	15,744	-	15,744
024 - Dar Al Sakeena	4,534	(35,428)	(30,894)
026 - Dar El Firdaus	5,569	(58,026)	(52,457)
034 - Faryaal & Ibrars Orphanage (formerly TEMP)	76	-	76
056 - Malawi	68,505	(129,018)	(60,513)
078 - Palestine	768,842	(676,203)	92,639
093 - Shazia Orphanage	240	-	240
119 - Water projects	24,811	(22,736)	2,075
088 - Roshan	1	(6,429)	(6,428)
037 - Fountain of Life	16,756	(33,796)	(17,040)
038 - General charity	425,500	(727)	424,773
124 - World Food Fund	11,140	-	11,140
127 - World Orphans Fund	19,108	-	19,108
016 - Charity sales	30,182	(36,669)	(6,487)
005 - Agosh Orphanage Faisalabad	38,088	(28,057)	10,031
012 - Barja	-	(674)	(674)
050 - Lebanon	31,819	(4,002)	27,817
057 - Marj Barja Shelter	-	(3,739)	(3,739)
066 - Our Home	15,000	(775)	14,225
020 - Dar Al Hikma	178	-	178
062 - Mosques	5,988	-	5,988

continued...

World Care Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

16. MOVEMENT IN FUNDS - continued

109 - Threads of Care - Beirut	19,991	(50,624)	(30,633)
125 - World Medical Fund	4,785	-	4,785
131 - Zakat UK Fund	16,702	(8,550)	8,152
073 - Pakistan Orphanage General Funds	190	-	190
108 - Tal Barja Shelter	-	(6,713)	(6,713)
003 - Afghanistan Relief Fund	21,712	(15,000)	6,712
006 - Agosh Orphanage Gujranwala	11,500	(29,091)	(17,591)
018 - Dar Al Amaan	7,567	-	7,567
031 - Embrace Orphanage	8,501	(32,786)	(24,285)
035 - Fitrana	21,540	(12,232)	9,308
039 - House of Happiness	3,092	(19)	3,073
044 - Ihya Centre 1	41,418	(27,322)	14,096
069 - Pakistan Floods	112	(66)	46
079 - Philippines Community Support Project	6,200	(5,950)	250
117 - Vanity Femme Yemen Bakery	-	(19,231)	(19,231)
120 - Widows Fund	9,441	-	9,441
121 - Winter Appeal	8,703	-	8,703
126 - World Orphanage Fund	26,638	-	26,638
132 - ZulCare Orphanage	31,777	(19,288)	12,489
017 - Children of Eden	39,559	(30,371)	9,188
071 - Pakistan General	128	(8,738)	(8,610)
027 - Eden School	32,238	(70,833)	(38,595)
002 - Ab Dhuba Centre	19,583	(30,052)	(10,469)
009 - Bait Al Rahma	22,226	(26,598)	(4,372)
010 - Bangladesh Floods	17,239	(23,107)	(5,868)
019 - Dar Al Barakah	11,509	(28,286)	(16,777)
022 - Dar Al Mawaddah	32,810	(29,092)	3,718
025 - Dar Al Salam	1,922	(19)	1,903
042 - Iftar Fund	35,122	(93,434)	(58,312)
070 - Pakistan Food	270	-	270
081 - Qurbani	100,254	(78,770)	21,484
098 - Sweet Care Bakery Lebanon	10	-	10
100 - Syrian - Food Fund	-	(26,704)	(26,704)
015 - Cancer Fund	565	-	565
021 - Dar Al Irshad	23,446	(30,304)	(6,858)
028 - Edinburgh Food Bank	227	-	227
029 - Education Where Needed	1,036	-	1,036
043 - Ihya Bakery	1,965	-	1,965
045 - Ihya Centre 2	2	(28,467)	(28,465)
047 - Jarabulus Al-Amal Orphanage	995	(42,325)	(41,330)
048 - Karim Bakery Lebanon	5,014	(23,405)	(18,391)
059 - Masjid community centre	191	-	191
061 - Morocco Earthquake	49	-	49
067 - Pakistan Flood	6,550	-	6,550
074 - Pakistan Orphans	3,360	-	3,360
083 - Ramadan food box	12,747	(18,953)	(6,206)
096 - State Street	167	(2,740)	(2,573)
110 - Threads of Care - Saida	-	(7,883)	(7,883)
114 - Turkey Syria Earthquake General Crisis	340	-	340
115 - Turkey Syria Earthquake Housing	21,837	(129,092)	(107,255)
118 - Vulnerable Families	5,463	-	5,463
133 - Daily Knead Bakery	-	(11,831)	(11,831)
133 - Gambia	4,720	(14,798)	(10,078)
200- Al Khalil College	57,470	(61,544)	(4,074)
201- Ali Project	5,000	-	5,000
202 - Bangladesh General	35,048	-	35,048

continued...

16. MOVEMENT IN FUNDS - continued

205 - Dar El Hanan	2,827	(11,992)	(9,165)
208 - Eyes Fund	3	-	3
209 - Gaza Orphans	154,350	-	154,350
210 - Gift of Sight	1,704	-	1,704
211 - Hifz Sponsorship	32	-	32
214 - Jordan Orphanage	39,000	-	39,000
215 - Jordan Refugee Fund	173,001	(166,666)	6,335
218 - Ramadan Appeal	1,294	-	1,294
222 - Sudan Crisis	337	(5,000)	(4,663)
223 - Sustainability	312	-	312
224 - Syrian Houses	2,052	-	2,052
226 - Umrah For Orphans	22,304	-	22,304
227- Wash Project	3,004	-	3,004
	3,785,284	(3,118,588)	666,696
TOTAL FUNDS	4,681,062	(4,019,868)	661,194

continued...

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.23 £	Net movement in funds £	Transfers between funds £	At 31.5.24 £
Unrestricted funds				
001 - General fund	19,459	7,595	1	27,055
Restricted funds				
033 - European Refugees	-	20	-	20
067- Pakistan - Hospital	18,668	-	9,641	28,309
099 - Syrian - Crisis Fund	54	52,467	14,902	67,423
105 - Syrian - Personal Care	2,422	(97,286)	95,566	702
106 - Syrian - Widow & Orphan General Fund	1,351	54,307	(55,000)	658
107 - Syrian Orphans - Sponsorship Fund	30,775	538	-	31,313
103 - Syrian - Orphanage Fund	7,151	32,339	(38,000)	1,490
104 - Syrian - Orphans' General Fund	38,877	14,909	(53,000)	786
084 - Rohingya - Crisis	4,690	6,888	-	11,578
055 - Local projects (formerly UK Projects)	10,958	(5,904)	-	5,054
077 - Pakistan Widows	-	(260)	260	-
123 - World Crisis	255	2,033	40,549	42,837
102 - Syrian - Medical Fund	-	(8,498)	8,498	-
085 - Rohingya - Orphan Sponsorship	5,289	-	-	5,289
130 - Zakat fund	131,383	134,583	(262,731)	3,235
076 - Pakistan Water Dam	1	-	(1)	-
091 - Salam School	32,842	2,024	-	34,866
101 - Syrian - General Aid	-	947	-	947
122 - Women Empowerment	-	1,866	-	1,866
007 - Amal Orphanage	29,166	6,031	-	35,197
032 - Enable Fund	4,129	889	-	5,018
064 - One Family Centre	28	(15,115)	16,000	913
080 - Poor Children	-	50	-	50
095 - Special Project	198	-	-	198
128 - Yemen Bakery	-	1,001	-	1,001
129 - Yemen - Crisis	98,468	19,679	-	118,147
065 - Our Children Orphanage	302	(67,322)	67,500	480
068 - Pakistan Children Development	(22)	(1,033)	1,055	-
072 - Pakistan Medical	508	1,786	-	2,294
052 - Lebanon Mosque	205	-	-	205
063 - Noor Centre	9,124	(5,575)	-	3,549
004 - Africa	-	10,333	(10,333)	-
024 - Dar Al Sakeena	31,863	9,445	-	41,308
026 - Dar El Firdaus	1,481	(18,539)	18,000	942
034 - Faryaal & Ibrars Orphanage (formerly TEMP)	-	78	-	78
056 - Malawi	2,843	(24,283)	40,732	19,292
078 - Palestine	44,595	1,220,013	-	1,264,608
093 - Shazia Orphanage	9,591	6,951	-	16,542
119 - Water projects	28,347	(7,051)	(1)	21,295
088 - Roshan	609	(6,117)	5,508	-
037 - Fountain of Life	14	(26,127)	27,000	887
038 - General charity	220,646	440,906	(184,092)	477,460
124 - World Food Fund	(869)	(6,008)	6,877	-
127 - World Orphans Fund	59,749	34,140	(88,490)	5,399

continued...

16. MOVEMENT IN FUNDS - continued

016 - Charity sales	2,298	2,712	(5,010)	-
005 - Agosh Orphanage Faisalabad	1,202	(26,578)	28,097	2,721
012 - Barja	125	(38,192)	38,067	-
050 - Lebanon	816	6,041	(6,857)	-
057 - Marj Barja Shelter	7,781	(35,244)	27,463	-
066 - Our Home	30	(53,099)	54,000	931
020 - Dar Al Hikma	2,815	359	(3,174)	-
062 - Mosques	845	1,086	-	1,931
109 - Threads of Care - Beirut	2,058	(80,474)	79,000	584
125 - World Medical Fund	1,343	12,111	(8,498)	4,956
131 - Zakat UK Fund	19,340	12,915	-	32,255
073 - Pakistan Orphanage General Funds	416	7,488	(7,904)	-
108 - Tal Barja Shelter	1,046	(8,875)	7,829	-
003 - Afghanistan Relief Fund	-	(15,303)	15,303	-
006 - Agosh Orphanage Gujranwala	1,185	1,506	-	2,691
018 - Dar Al Amaan	22,632	8,152	-	30,784
031 - Embrace Orphanage	48,513	(1,368)	-	47,145
035 - Fitrana	4,311	11,993	-	16,304
039 - House of Happiness	16,977	(13,636)	-	3,341
044 - Ihya Centre 1	6,333	(15,660)	10,000	673
049 - Karim Yemen Bakery	34,256	10,033	(14,819)	29,470
069 - Pakistan Floods	229,789	3,102	(141,608)	91,283
079 - Philippines Community Support Project	192	700	-	892
086 - Rohingya - Shelter	2,150	-	-	2,150
117 - Vanity Femme Yemen Bakery	26,245	(37,136)	10,891	-
120 - Widows Fund	-	716	-	716
121 - Winter Appeal	-	9,638	(9,638)	-
126 - World Orphanage Fund	30,819	25,679	(45,000)	11,498
132 - ZulCare Orphanage	9,809	32,606	-	42,415
051 - Lebanon - Hope Residence	10	-	-	10
017 - Children of Eden	21,056	47,386	-	68,442
071 - Pakistan General	7,271	(14,177)	6,906	-
027 - Eden School	177,809	(47,782)	-	130,027
002 - Ab Dhuba Centre	44,347	(13,122)	-	31,225
009 - Bait Al Rahma	24,738	(14,826)	-	9,912
019 - Dar Al Barakah	27,512	(64,799)	38,000	713
022 - Dar Al Mawaddah	767	(488)	-	279
025 - Dar Al Salam	1,278	(20,455)	20,093	916
042 - Iftar Fund	14,205	(54,266)	40,061	-
058 - Marj Bekka Shelter	1,334	(23,019)	21,685	-
070 - Pakistan Food	664	329	-	993
075 - Pakistan Tents	-	1	(1)	-
081 - Qurbani	11,938	2,964	(14,902)	-
092 - Seif's Orphanage	6,130	2,790	(8,920)	-
098 - Sweet Care Bakery Lebanon	-	(2,210)	2,210	-
100 - Syrian - Food Fund	-	(7,063)	7,063	-
116 - Ukraine	25	-	-	25
011 - Bank interest	101	1,730	-	1,831
015 - Cancer Fund	25,848	(1,321)	-	24,527
021 - Dar Al Irshad	-	18,041	-	18,041
028 - Edinburgh Food Bank	621	339	-	960
029 - Education Where Needed	-	2,357	-	2,357
036 - Food table Edinburgh	10	20	-	30
043 - Ihya Bakery	14,000	5,200	(14,378)	4,822
045 - Ihya Centre 2	16,551	(26,138)	10,000	413
046 - Ihya Projects	21,741	30,586	(22,211)	30,116
047 - Jarabulus Al-Amal Orphanage	3,195	(43,226)	41,000	969

continued...

16. **MOVEMENT IN FUNDS - continued**

048 - Karim Bakery Lebanon	-	(14,819)	14,819	-
053 - Libya Floods	-	12,493	-	12,493
061 - Morocco Earthquake	-	(6,652)	6,652	-
067 - Pakistan Flood	55,433	(160,276)	131,967	27,124
074 - Pakistan Orphans	315	4,878	(5,193)	-
083 - Ramadan food box	2,881	426	(3,307)	-
096 - State Street	18,277	(8,080)	-	10,197
110 - Threads of Care - Saida	-	(68,890)	68,890	-
114 - Turkey Syria Earthquake General Crisis	392,269	(4,462)	(191,288)	196,519
115 - Turkey Syria Earthquake Housing	147,104	(297,843)	150,739	-
118 - Vulnerable Families	-	4,566	(4,566)	-
133 - Daily Knead Bakery	-	(14,378)	14,378	-
133 - Gambia	-	(1,720)	1,720	-
	2,336,447	810,471	(1)	3,146,917
TOTAL FUNDS	2,355,906	818,066	-	3,173,972

continued...

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
001 - General fund	745,025	(737,430)	7,595
Restricted funds			
033 - European Refugees	20	-	20
099 - Syrian - Crisis Fund	557,218	(504,751)	52,467
105 - Syrian - Personal Care	13,783	(111,069)	(97,286)
106 - Syrian - Widow & Orphan General Fund	54,307	-	54,307
107 - Syrian Orphans - Sponsorship Fund	112,276	(111,738)	538
103 - Syrian - Orphanage Fund	103,292	(70,953)	32,339
104 - Syrian - Orphans' General Fund	14,909	-	14,909
084 - Rohingya - Crisis	7,383	(495)	6,888
055 - Local projects (formerly UK Projects)	1,155	(7,059)	(5,904)
077 - Pakistan Widows	40	(300)	(260)
123 - World Crisis	2,033	-	2,033
102 - Syrian - Medical Fund	65	(8,563)	(8,498)
130 - Zakat fund	135,969	(1,386)	134,583
091 - Salam School	2,024	-	2,024
101 - Syrian - General Aid	947	-	947
122 - Women Empowerment	5,211	(3,345)	1,866
007 - Amal Orphanage	34,979	(28,948)	6,031
032 - Enable Fund	889	-	889
064 - One Family Centre	1,467	(16,582)	(15,115)
080 - Poor Children	50	-	50
128 - Yemen Bakery	1,001	-	1,001
129 - Yemen - Crisis	55,696	(36,017)	19,679
065 - Our Children Orphanage	47,277	(114,599)	(67,322)
068 - Pakistan Children Development	297	(1,330)	(1,033)
072 - Pakistan Medical	1,786	-	1,786
063 - Noor Centre	24,740	(30,315)	(5,575)
004 - Africa	10,333	-	10,333
024 - Dar Al Sakeena	29,540	(20,095)	9,445
026 - Dar El Firdaus	7,383	(25,922)	(18,539)
034 - Faryaal & Ibrars Orphanage (formerly TEMP)	78	-	78
056 - Malawi	135,786	(160,069)	(24,283)
078 - Palestine	1,801,898	(581,885)	1,220,013
093 - Shazia Orphanage	6,951	-	6,951
119 - Water projects	25,148	(32,199)	(7,051)
088 - Roshan	67	(6,184)	(6,117)
037 - Fountain of Life	18,969	(45,096)	(26,127)
038 - General charity	449,675	(8,769)	440,906
124 - World Food Fund	9,679	(15,687)	(6,008)
127 - World Orphans Fund	35,440	(1,300)	34,140
016 - Charity sales	21,231	(18,519)	2,712
005 - Agosh Orphanage Faisalabad	33,122	(59,700)	(26,578)
012 - Barja	-	(38,192)	(38,192)
050 - Lebanon	6,041	-	6,041
057 - Marj Barja Shelter	-	(35,244)	(35,244)
066 - Our Home	-	(53,099)	(53,099)

continued...

16. MOVEMENT IN FUNDS - continued

020 - Dar Al Hikma	360	(1)	359
062 - Mosques	1,086	-	1,086
109 - Threads of Care - Beirut	1,329	(81,803)	(80,474)
125 - World Medical Fund	12,111	-	12,111
131 - Zakat UK Fund	13,865	(950)	12,915
073 - Pakistan Orphanage General Funds	7,488	-	7,488
108 - Tal Barja Shelter	-	(8,875)	(8,875)
003 - Afghanistan Relief Fund	5,197	(20,500)	(15,303)
006 - Agosh Orphanage Gujranwala	1,506	-	1,506
018 - Dar Al Amaan	8,152	-	8,152
031 - Embrace Orphanage	32,947	(34,315)	(1,368)
035 - Fitrana	11,993	-	11,993
039 - House of Happiness	7,522	(21,158)	(13,636)
044 - Ihya Centre 1	13,027	(28,687)	(15,660)
049 - Karim Yemen Bakery	10,033	-	10,033
069 - Pakistan Floods	3,232	(130)	3,102
079 - Philippines Community Support Project	11,100	(10,400)	700
117 - Vanity Femme Yemen Bakery	3,347	(40,483)	(37,136)
120 - Widows Fund	1,486	(770)	716
121 - Winter Appeal	9,638	-	9,638
126 - World Orphanage Fund	25,679	-	25,679
132 - ZulCare Orphanage	57,704	(25,098)	32,606
017 - Children of Eden	66,861	(19,475)	47,386
071 - Pakistan General	6,602	(20,779)	(14,177)
027 - Eden School	15,111	(62,893)	(47,782)
002 - Ab Dhuba Centre	16,994	(30,116)	(13,122)
009 - Bait Al Rahma	14,000	(28,826)	(14,826)
019 - Dar Al Barakah	1,750	(66,549)	(64,799)
022 - Dar Al Mawaddah	31,395	(31,883)	(488)
025 - Dar Al Salam	1,398	(21,853)	(20,455)
042 - Iftar Fund	2,862	(57,128)	(54,266)
058 - Marj Bekka Shelter	-	(23,019)	(23,019)
070 - Pakistan Food	329	-	329
075 - Pakistan Tents	1	-	1
081 - Qurbani	12,737	(9,773)	2,964
092 - Seif's Orphanage	2,790	-	2,790
098 - Sweet Care Bakery Lebanon	-	(2,210)	(2,210)
100 - Syrian - Food Fund	-	(7,063)	(7,063)
011 - Bank interest	1,730	-	1,730
015 - Cancer Fund	1,646	(2,967)	(1,321)
021 - Dar Al Irshad	62,838	(44,797)	18,041
028 - Edinburgh Food Bank	686	(347)	339
029 - Education Where Needed	2,357	-	2,357
036 - Food table Edinburgh	20	-	20
043 - Ihya Bakery	5,200	-	5,200
045 - Ihya Centre 2	5,604	(31,742)	(26,138)
046 - Ihya Projects	30,586	-	30,586
047 - Jarabulus Al-Amal Orphanage	1,135	(44,361)	(43,226)
048 - Karim Bakery Lebanon	5,551	(20,370)	(14,819)
053 - Libya Floods	67,493	(55,000)	12,493
061 - Morocco Earthquake	71,551	(78,203)	(6,652)
067 - Pakistan Flood	12,294	(172,570)	(160,276)
074 - Pakistan Orphans	4,878	-	4,878
083 - Ramadan food box	426	-	426
096 - State Street	-	(8,080)	(8,080)
110 - Threads of Care - Saida	86	(68,976)	(68,890)

continued...

16. MOVEMENT IN FUNDS - continued

114 - Turkey Syria Earthquake General Crisis	25,345	(29,807)	(4,462)
115 - Turkey Syria Earthquake Housing	22,520	(320,363)	(297,843)
118 - Vulnerable Families	4,566	-	4,566
133 - Daily Knead Bakery	-	(14,378)	(14,378)
133 - Gambia	3,466	(5,186)	(1,720)
	4,511,765	(3,701,294)	810,471
TOTAL FUNDS	5,256,790	(4,438,724)	818,066

Name of fund	**Description, nature and purpose of fund**
Unrestricted funds	
General funds	Reserves for the day to day running of the charity.
Restricted funds	
All project funds	All funds classed as restricted relate to various projects that the charity is involved in. All funds are spent on these projects, either as one off projects or long term projects.

17. RELATED PARTY DISCLOSURES

Included in closing debtors is a balance of £10,082 (2024: £6,921) due from A. Umar, a trustee. This balance has been repaid after the year end and relates to expenditure for the various overseas projects.

Included in closing creditors is a balance of £15,000 due to A. Umar, a trustee. This is an interest free loan with no repayment terms.

During the year, donations of £7,048 were received from the trustees.

World Care Foundation

Detailed Statement of Financial Activities for the Year Ended 31 May 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,063,920	4,864,760
Gift aid	617,142	392,030
	4,681,062	5,256,790
Total incoming resources	4,681,062	5,256,790
EXPENDITURE		
Raising donations and legacies		
Fund raising events costs	454,359	321,700
Charitable activities		
Foreign exchange gains/losses	(29,609)	-
World relief projects	609,048	801,432
Syrian projects	1,520,388	1,911,104
Rohingya projects	12,000	6,286
Local projects	18,125	7,059
Pakistan projects	104,437	246,793
General projects	770,346	612,428
Yemen projects	4,167	36,017
	3,008,902	3,621,119
Support costs		
Management		
Wages	237,805	166,958
Social security	7,512	6,828
Pensions	5,521	4,492
Rent, rates and water	41,530	30,374
Insurance	1,489	4,895
Light and heat	11,120	6,529
Telephone	3,269	2,172
Repairs and maintenance	1,525	3,644
Sundries	12,745	12,445
Travel	43,972	84,467
Subcontractors	59,876	91,085
Freehold property	12,486	12,486
Fixtures and fittings	610	159
Computer equipment	1,989	1,223
Bank loan interest	483	646
Other loans - management charges	43,167	25,833
	485,099	454,236
Finance		
Bank charges	12,280	6,729

World Care Foundation

Detailed Statement of Financial Activities for the Year Ended 31 May 2025

	2025	2024
	£	£
Finance		
Information technology		
IT expenses	34,642	14,789
Governance costs		
Auditors' remuneration	6,500	6,500
Auditors' remuneration for non-audit work	3,390	3,180
Legal and professional fees	14,696	10,471
	24,586	20,151
Total resources expended	4,019,868	4,438,724
Net income	661,194	818,066