

Registered Charity Number  
1045362

AL BADR ISLAMIC TRUST

Report and Accounts

31 December 2015

**AL BADR ISLAMIC TRUST**  
**Report and accounts**  
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## **AL BADR ISLAMIC TRUST**

### **Charity Information**

#### **Charity Name**

Al Badr Islamic Trust  
also known as Jamea Al Kauthar

**Charity Registered number**  
1045362

**Governed by**  
Trust Deed dated 31 October 1994

**Trustees**  
Mr F Wade - Managing Trustee and Chairman  
Mr H Wade  
Mr Ziaoddin Satia

**Office**  
Ashton Road  
Lancaster  
LA1 5AJ

**Auditors**  
Ilyas Patel (Accountants) Ltd  
Chartered Certified Accountants  
34 Watling Street Road  
Preston  
Lancashire  
PR2 4BP

**Bankers**  
Lloyds Bank  
Natwest Bank  
Barclays Bank

## **AL BADR ISLAMIC TRUST**

### **The report of the trustees for the year ended 31 December 2015**

The trustees present their annual report and accounts for the year ended 31 December 2015.

The board of trustees are satisfied and content with the work of the charity during the year and its position at 31 December 2015, thus they feel that the charity continues to be in a position to continue its activities, and that the charity's assets are adequate to fulfil its obligations.

#### **Objectives, aims and Activities of the Charity**

This aims to advance education for the public of the UK and overseas by the provision of academic and Islamic education. The charity successfully continued to fulfil its aim of catering for the welfare and educational needs of the students in the best manner, instilling religious and moral values, tolerance of other races and religions and at the same time complying with all statutory regulations.

The aim of the charity is to provide an opportunity to study traditional Islamic sciences with secondary and further education in a safe secure boarding school environment.

#### **Significant activities**

The charity runs traditional Islamic courses along with GCSE and A Level courses benefiting more than 400 boarding students at the main Lancaster centre. This continues to draw much interest within the community. Hence, the Lancaster centre has a long waiting list of applicants from within the UK as well as overseas awaiting admission once the school has space to accommodate them.

Some sections of Jamea al Kauthar were renovated and many rooms were redecorated. Electrical rewiring of the building is ongoing and this will take some time to complete. A new fire alarm system is being installed.

The first phase of Darul Uloom Preston renovation was completed by September, including a new heating system, kitchen, shower rooms and fire doors according to the new regulations.

#### **Achievements and Performance**

The Trustees are happy to report yet again that the GCSE 2015 results in Jamea al Kauthar were excellent. The school obtained a success rate of 69% grade A-C in five subjects inclusive of English and Maths, well above the national average. Students' progress in English Literature, Religious studies and Urdu was exceptional.

Abrar Academy in Preston, which serves as a non-residential boys' secondary school, is continuing to provide 11 to 15 educations as well as A level provision for post 16 boys. The results of Abrar Academy were beyond expectations. The school had the highest achievement in the whole of the North West with a result of 100% grade A-C in five subjects including English and Maths.

#### **Darul Uloom Preston**

Darul Uloom Preston had an opening ceremony on Sunday 9th august 2015 and the residential provision for the boys started in September 2015.

#### **Structure, Governance and Management**

The Trust is governed by Trust Deed dated 31 October 1994, registered with the Charity Commission. The trustees govern the affairs of the charity. They also act as the management committee of the school. The staffs are employed to teach the students and take care of their welfare in the boarding. The Charity has no responsibility for any other organisation.

**The Recruitment and Appointment of new Trustees**

The trustees have the power to appoint new trustees. All new trustees receive induction training which is tailored to the specific needs of the individual and will always include full training on organisational policies.

**The Organisational Structure of the Charity**

The Charity has three appointed trustees who have overall control and responsibility for policy and major decision making. Day to day management and responsibility for implementing policies is carried out by a full time Managing Trustee, Mr F. Wadee.

**Policy on Reserves**

The trustees have a policy for maintaining unrestricted reserves, which are the free reserves of the charity at an appropriate level in order to be able to meet its objectives for the immediate future.

**Principal Funding Sources and Charity Objectives**

The principal funding source of the charity is the support by the parents of the students given by way of contribution fees for their children. There is also a regular pool of donors who are committed to giving donations to the charity as these will help students achieve education in a safe and caring environment.

**Investment Policy**

It is the duty of the Trustees to ensure that the investment policy and decisions are designed to achieve maximum returns consistent with acceptable risks and the tenets of the Islamic faith.

**Transactions and Financial Position**

The Statement of Financial Activities shows a net surplus in resources for the year of a revenue nature of **£191,565** the total reserves at the yearend stand at **£4,245,302**.

**Future Plans**

The plans for the future are:

- 1) Continuing the replacement of the fire alarm system.
- 2) Continuing the work of electric rewiring Jamea al Kauthar building.
- 3) To continue with the expansion of Abrar Academy and Darul Uloom Preston which has started to cater for boys from the age of 11 offering Islamic and Secular education with boarding facilities for national and international students.

**Public Benefit**

When planning our activities for the year, we have considered the Commissions guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

As a matter of policy, if there is a requirement to wave fees for services and goods provided due to lack of funds and poverty, the trust will regard these as provision of charitable services and goods.

**Statement of Trustees' Responsibilities**

Charity Law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements, the Board is required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity for taking reasonable steps for the prevention and detection of fraud and other irregularities.
- The trustees are also responsible for the contents of the trustees' report. The responsibility of the auditors in relation to the trustees' report is limited to examining the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 21 November 2016.

Mr F. Wadee  
Managing Trustee

## **Independent Auditors' Report to the trustees of AL BADR ISLAMIC TRUST**

We have audited the financial statements of Al-Badr Islamic Trust for the year ended 31 December 2015 which comprise Statement of Financial Activities, The Balance Sheet, the Statement of Cash Flows and the related notes. The reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

### **Respective responsibilities of trustees and the auditors**

As described in the Statement of Trustees' Responsibilities on page 4 the charity's trustees are responsible for the preparation of the financial statements which give a true and fair view.

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standard-Provisions for Auditors.

### **Scope of the audit of the financial statements**

A description of the scope of an audit of financial statements is provided on the APB's website at [www.frc.org.uk/apb/scope/private.cfm](http://www.frc.org.uk/apb/scope/private.cfm).

### **Opinion**

In our opinion the financial statements:

- give a true and fair view of the charity's affairs as at 31 December 2015 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with UK Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Charity's Act 2011.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- have not been properly prepared in accordance with the Charity's Act 2011
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit

ILYAS PATEL (FCCA)  
Statutory Auditor  
for and on behalf of Ilyas Patel (Accountants) Ltd  
Chartered Certified Accountants

34 Watling Street Road  
Preston  
PR2 4BP

Date: 22/11/2016

Ilyas Patel is eligible to act as an auditor in terms of section 1212 of CA 2006

**AL BADR ISLAMIC TRUST**  
**Statement of Financial Activities**  
**for the year ended 31 December 2015**

	Unrestricted Funds	Total Funds	Last Year Total Funds
Notes	2015 £	2015 £	2014 £
<b>Income and endowments</b>			
Donations and legacies	127,451	127,451	149,463
Other activities	87,261	87,261	72,830
Investment Income	21,812	21,812	-
Income from charitable activities	1,245,749	1,245,749	1,395,482
<b>Total incoming resources</b>	<b>1,482,273</b>	<b>1,482,273</b>	<b>1,617,775</b>
<i>Expenditure on charitable activities</i>	1,290,708	1,290,708	1,348,756
<b>Total resources expended</b>	<b>1,290,708</b>	<b>1,290,708</b>	<b>1,348,756</b>
<b>Net income before investment gain</b>	<b>191,565</b>	<b>191,565</b>	<b>269,019</b>
<i>Unrealised Gains on investment assets revaluation</i>	110,541	110,541	-
<b>Net Incoming resources</b>	<b>302,106</b>	<b>302,106</b>	<b>269,019</b>
Reconciliation of funds			
Total funds brought forward	4,053,737	4,053,737	3,784,718
<b>Total Funds carried forward</b>	<b>4,355,843</b>	<b>4,355,843</b>	<b>4,053,737</b>



**AL BADR ISLAMIC TRUST**  
**Balance Sheet**  
**as at 31 December 2015**

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Tangible assets	7	4,909,048	5,358,883
Investments	8	765,000	-
<b>Total fixed assets</b>		<u>5,674,048</u>	<u>5,358,883</u>
<b>Current assets</b>			
Debtors	9	193,121	186,581
Cash at bank and in hand		<u>68,258</u>	<u>31,176</u>
<b>Total current assets</b>		<u>261,379</u>	<u>217,757</u>
<b>Creditors:-</b>			
amounts due within one year	10	<u>(1,579,584)</u>	<u>(1,522,903)</u>
<b>Net current liabilities</b>		(1,318,205)	(1,305,146)
<b>Total assets less current liabilities</b>		<u>4,355,843</u>	<u>4,053,737</u>
<b>Creditors:-</b>			
amounts due after more than one year		-	-
Provisions for liabilities and charges		-	-
<b>Net assets</b>		<u>4,355,843</u>	<u>4,053,737</u>
<b>The funds of the charity :</b>			
<b>Unrestricted income funds</b>			
Unrestricted revenue accumulated funds		4,245,302	4,053,737
<b>Unrestricted capital funds</b>			
Unrestricted revaluation reserve		<u>110,541</u>	<u>-</u>
<b>Unrestricted funds</b>		<u>4,355,843</u>	<u>4,053,737</u>
<b>Total charity funds</b>		<u>4,355,843</u>	<u>4,053,737</u>

Mr H Wadee  
Trustee  
Approved by the trustees on 21 November 2016

The notes on pages 8 to 15 form an integral part of these accounts

**AL BADR ISLAMIC TRUST**  
**Cash Flow Statement**  
**for the year ended 31 December 2015**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
<b>Cash generated from operations</b>		
Operating surplus	191,565	269,019
Reconciliation to cash generated from operations:		
Depreciation	119,252	159,123
Increase in debtors	(6,540)	(16,656)
Increase/(decrease) in creditors	73,101	(54,262)
	<u>377,378</u>	<u>357,224</u>
<b>Cash from other sources</b>		
Proceeds from sale of tangible fixed assets	<u>-</u>	<u>562</u>
<b>Application of cash</b>		
Purchase of tangible fixed assets	(323,876)	(315,383)
Repayment of amounts borrowed	(11,651)	(76,294)
	<u>(335,527)</u>	<u>(391,677)</u>
<b>Net increase/(decrease) in cash</b>	41,851	(33,891)
Cash at bank and in hand less overdrafts at 1 January	<u>26,407</u>	<u>60,298</u>
<b>Cash at bank and in hand less overdrafts at 31 December</b>	<u><u>68,258</u></u>	<u><u>26,407</u></u>
<b>Consisting of:</b>		
Cash at bank and in hand	68,258	31,176
Overdrafts	<u>-</u>	<u>(4,769)</u>
	<u><u>68,258</u></u>	<u><u>26,407</u></u>

**AL BADR ISLAMIC TRUST**  
**Notes to the Accounts**  
**for the year ended 31 December 2015**

**1 Accounting policies**

***Basis of preparation of the accounts***

The financial statements have been prepared under the historic cost convention, with the exception that investments are included at market value. The financial statements have been prepared in accordance with FRS 102 SORP Charities and with the provisions of the Charities Act 2011. The trust constitutes a public benefit entity as defined by FRS 102.

***Change in accounting policy***

The financial statements are prepared in accordance with FRS 102 and therefore properties held with a view to generate rental income have been reclassified as investment property. The effect of this policy change is that depreciation on investment properties are now reversed as shown on note 7 and the effect was a depreciation reversal amounting to £89,604.

In preparing the accounts the trustees have considered whether a restatement of comparative items was required. No restatement of the accounts was deemed necessary.

***Incoming Resources***

Incoming resources are accounted for on a receivable basis except for donations which are accounted for when received by the Trust.

***Resources Expended***

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

- Charitable expenditure comprises those resources expended by the charity in the delivery of its activities for its beneficiaries. It includes both costs that are directly attributable to such activities and those costs of an indirect nature that are necessary to support them.

***Allocation of costs within types of resources expended***

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are actual.

***Fixed assets and depreciation***

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Freehold land	Nil
Buildings	2% straight line
Plant and machinery	25% reducing balance (15% in 2014)
Fixtures and fittings	25% reducing balance (15% in 2014)
Motor Vehicles	25% reducing balance

***Investment property***

Investment property is included in the balance sheet at open market value and is not depreciated.

***Taxation***

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

**2 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**AL BADR ISLAMIC TRUST**  
**Notes to the Accounts**  
**for the year ended 31 December 2015**

**3 Surplus for the financial year**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>

This is stated after crediting :-

Revenue Turnover from ordinary activities	<u>1,460,461</u>	<u>1,617,775</u>
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and after charging:-

Depreciation of owned fixed assets	119,252	159,123
Auditors' Remuneration	<u>1,200</u>	<u>1,400</u>

**4 Expenses paid to trustees or connected persons**

No expenses were paid to trustees or persons connected with them.

**5 Staff Costs and Emoluments**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>

Gross salaries and employers NI	<u>363,605</u>	<u>383,219</u>
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**Numbers of full time employees or full time equivalents**

	<b>2015</b>	<b>2014</b>
--	-------------	-------------

Engaged on charitable activities	<u>49</u>	<u>47</u>
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There were no fees or other remuneration paid to the trustees

There were no employees with emoluments in excess of £60,000 per annum

**6 Remuneration payable to persons connected persons with trustees**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Mariam Wadee	8,118	7,763
Hamna Wadee	4,317	3,665
Fatema Wadee	7,598	2,867
	<u>20,033</u>	<u>14,295</u>

The payment to Mrs Mariam Wadee, Miss Hamna Wadee and Miss Fatema Wadee is for services to support the activities of the Charity and the payment is comparable to other staff in similar position. The payment is not specifically prohibited by the Trust deeds.

No trustees or persons connected with them, other than those shown above, received any remuneration.

**AL BADR ISLAMIC TRUST**  
**Notes to the Accounts**  
**for the year ended 31 December 2015**

**7 Tangible functional fixed assets**

	Freehold Land and buildings £	Fixtures and fittings £	Plant, Machinery & Vehicles £	Total £
<b>Asset cost, valuation or revalued amount</b>				
At 1 January 2015	5,734,718	449,334	775,198	6,959,250
Additions	271,924	29,670	22,282	323,876
Transfer to investment property	(654,459)	-	-	(654,459)
At 31 December 2015	<u>5,352,183</u>	<u>479,004</u>	<u>797,480</u>	<u>6,628,667</u>
<b>Accumulated depreciation and impairment provisions</b>				
At 1 January 2015	661,986	316,556	621,825	1,600,367
Eliminated on transfer to investment	(89,604)	-	-	(89,604)
Depreciation on revaluation	-	-	-	-
Charge for the year	<u>100,044</u>	<u>54,750</u>	<u>54,062</u>	<u>208,856</u>
At 31 December 2015	<u>672,426</u>	<u>371,306</u>	<u>675,887</u>	<u>1,719,619</u>
<b>Net book value</b>				
At 31 December 2015	<u>4,679,757</u>	<u>107,698</u>	<u>121,593</u>	<u>4,909,048</u>
At 31 December 2014	<u>5,072,732</u>	<u>132,778</u>	<u>153,373</u>	<u>5,358,883</u>
Freehold land at valuation included above not depreciated				<u>350,000</u>

All assets are used for direct charitable purposes and there are no inalienable or heritage assets.

**8 Fixed Asset Investments**  
**Investments held in UK at Market value**

	Investment in property £	Total £
Transferred from fixed assets	654,459	654,459
Net unrealised gain/(loss) on revaluation of investments	110,541	110,541
<b>Cost value at 31 December 2015</b>	<u>765,000</u>	<u>765,000</u>
<b>Total Investments at 31 December 2015</b>		<u>765,000</u>
<b>Total Investments at 1 January 2015</b>		<u>-</u>

The open market valuation was carried out by the trustees.

<b>9 Debtors</b>	<b>2015 £</b>	<b>2014 £</b>
Debtors: Fees	186,006	186,581
Other Taxes	<u>7,115</u>	<u>-</u>
	<u>193,121</u>	<u>186,581</u>

**AL BADR ISLAMIC TRUST**  
**Notes to the Accounts**  
**for the year ended 31 December 2015**

<b>10 Creditors: amounts falling due within one year</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	-	4,769
Loans from Individuals: Unsecured and interest free	988,153	999,804
Trade Creditors	282,349	298,601
Payments in advance	260,868	199,745
Accrued expenses	48,214	18,850
PAYE and NI	-	1,134
	<u>1,579,584</u>	<u>1,522,903</u>

**11 Particulars of Individual Funds and analysis of assets and liabilities representing funds**

<b>At 31 December 2015</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	4,909,048	-	-	4,909,048
Fixed asset investments	765,000	-	-	765,000
Current Assets	261,379	-	-	261,379
Current Liabilities	(1,579,584)	-	-	(1,579,584)
	<u>4,355,843</u>	<u>-</u>	<u>-</u>	<u>4,355,843</u>

<b>At 1 January 2015</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	5,358,883	-	-	5,358,883
Current Assets	217,757	-	-	217,757
Current Liabilities	(1,522,903)	-	-	(1,522,903)
	<u>4,053,737</u>	<u>-</u>	<u>-</u>	<u>4,053,737</u>

The individual funds included above are :-

	<b>Funds at 2014</b>	<b>Movements in Funds as below</b>	<b>Transfers Between funds</b>	<b>Funds at 2015</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted funds	4,053,737	302,106	-	4,355,843
	<u>4,053,737</u>	<u>302,106</u>	<u>-</u>	<u>4,355,843</u>

**AL BADR ISLAMIC TRUST**  
**Notes to the Accounts**  
**for the year ended 31 December 2015**

**Analysis of movements in funds as shown in the table above**

	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Gains &amp; Losses</b>	<b>Movement in funds</b>
	£	£	£	£
Unrestricted funds	1,482,273	1,290,708	110,541	302,106
	<u>1,482,273</u>	<u>1,290,708</u>	<u>110,541</u>	<u>302,106</u>

General unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for the use at the discretion of the trustees in furtherance of the general charitable objectives.

**12 Revaluation Reserve**

	<b>2015</b>	<b>2014</b>
	£	£
At 1 January	-	-
Arising on revaluation during the year	110,541	-
At 31 December	<u>110,541</u>	<u>-</u>

**AL BADR ISLAMIC TRUST**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 December 2015**

**Incoming Resources**

	<b>Unrestricted Funds 2015 £</b>	<b>Prior Period Total Funds 2014 £</b>
Donations	127,451	149,463
Total Grants, Legacies & Donations Received	<u>127,451</u>	<u>149,463</u>
Sundry Income	87,261	72,830
Total from activities for generating funds	<u>87,261</u>	<u>72,830</u>
Investment Income		
Income from unlisted fixed asset investments	21,812	-
Total Investment Income	<u>21,812</u>	<u>-</u>
Incoming resources from charitable activities		
School fees	1,245,749	1,376,162
Letting of non-investment property	-	19,320
Total Incoming resources from charitable activities	<u>1,245,749</u>	<u>1,395,482</u>
<b>Total Incoming Resources</b>	<u><b>1,482,273</b></u>	<u><b>1,617,775</b></u>
<b>Gains on investments</b>		
Unrealised Gains on investments	<u>110,541</u>	<u>-</u>
<b>Charitable expenditure</b>		
<b><i>Support costs of charitable activities</i></b>		
Gross wages and salaries - charitable activities	363,605	383,219
Depreciation of assets used for charitable purposes	119,252	159,123
Other teaching costs	55,797	55,791
Welfare Costs	127,861	126,373
Premises costs	150,785	96,599
Support costs of schooling	466,700	501,807
	<u><b>1,284,000</b></u>	<u><b>1,322,912</b></u>
Grants paid as shown in the detailed schedule	<u><b>6,708</b></u>	<u><b>25,844</b></u>



**AL BADR ISLAMIC TRUST**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 December 2015**

*A Detailed schedule of grants paid to achieve the objects of the charity*

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
<b>Grants to Institutions</b>		
Grants to Taqwa Institute	6,708	25,844
<b>Total of all grants paid</b>	<u>6,708</u>	<u>25,844</u>

**AL BADR ISLAMIC TRUST**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 December 2015**

**Appendices to the Statement of Financial Activities**  
**for the year ended 31 December 2015**

- 1. Analysis of Total Support Costs by Activity**
- 2. Analysis of other cost**
- 3. Notes**

## AL BADR ISLAMIC TRUST

### Appendix 1

#### Analysis of Total Costs by Activity for the year ended 31 December 2015

	Teaching Activities	Welfare	Premises	Support Costs	2015 Total	2014 Total
	£	£	£	£	£	£
<b>Nature of support costs</b>						
Staff costs	363,605				363,605	383,219
Other costs	55,797	127,861	150,785	466,700	801,143	780,570
Depreciation and loss on disposal		54,750	10,440	54,062	119,252	159,123
<b>Total costs analysed by activity</b>	<b>419,402</b>	<b>182,611</b>	<b>161,225</b>	<b>520,762</b>	<b>1,284,000</b>	<b>1,322,912</b>

	2015 £	2014 £
<b>The above amounts are shown in the accounts as</b>		
Support costs for charitable activities	1,284,000	1,322,912
	<b>1,284,000</b>	<b>1,322,912</b>

### Appendix 2

Analysis of other Costs	2015 £	2014 £
Catering Expenses	104,345	105,269
School Books and Exam Fees	55,797	54,662
Rates	18,221	15,347
Water Rates	238,266	164,505
Insurance	4,293	1,500
Light, heat and power	154,892	184,972
Telephone	4,549	4,062
Cleaning and hygiene	23,516	21,104
Printing and stationery	11,277	6,449
Ceremonial Expenses	-	1,129
Hire of Equipment	2,043	1,235
Motor Expenses	10,080	12,789
Legal and professional	4,227	6,388
Payroll fees	1,986	1,020
Website development	3,264	4,075
Bad debts	4,240	76,761
Auditors' remuneration	1,200	1,400
Other accountancy fees	2,425	2,500
Inspection Fees	4,134	5,795
Sundries	397	6,516
Equipment expensed	1,206	6,493
Repairs and renewals	150,785	96,599
	<b>801,143</b>	<b>780,570</b>

1. The analysis of surplus by charitable activity is not shown because in the opinion of the Trustees the allocation of income between charitable activities would be misleading and arbitrary.