

Business Hidayatul Banat  
Type Sole trader  
Method Trial balance to be entered manually  
Version last updated December 2010  
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Cleared Notes/ Comments/ Outstanding points

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## Template history

Version

Change

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Dec 2010	ICAEW accountants report updated with AAF 03/10
Jul 2008	Profit and loss account and balance sheet re-organised to match the layout in the 2007/8 self-employment tax return
Jan 2006	The words <i>In accordance with the engagement letter dated...</i> have been removed from the Approval statement. There is no mandatory format for this statement
Jan 2006	NotesPL Accounting basis note altered

## PROFIT AND LOSS ACCOUNT

Sales	Sales
Cost of sales	Purchases
	Decrease in stocks
	Direct labour
	Discounts allowed
	Commissions payable
	Other direct costs
Construction industry	Subcontractor costs
Other business income	Interest receivable
	Rental income
	Discounts received
Employee costs	Wages and salaries
	Pensions
	Bonuses
	Employer's NI
	Temps and recruitment
	Staff training and welfare
Car, van and travel	Motor expenses
	Travel and subsistence
Premises costs	Rent
	Rates
	Light and heat
	Property insurance
	Service charges
	Cleaning
	Use of home
Repairs and renewals	Repairs and maintenance
Office costs	Telephone and fax
	Postage
	Stationery and printing
	Courier services
	Information and publications
	Equipment expensed
	Hire of equipment
	Software
	Other insurance costs
Advertising & entertaining	Advertising and PR
	Entertaining
Interest	Interest
Other finance charges	Bank charges
	Hire purchase and lease interest
Bad debts	Bad debts
Professional costs	Accountants fees
	Solicitors fees
	Other legal and professional
	Consultancy fees
	Management fees
	Professional indemnity insurance
Depreciation & p/l on sale	Depreciation
	Amortisation of goodwill
	Profit/loss on sale of fixed assets
Other business expenses	Subscriptions
	Sundry expenses

**Hidayatul Banat****Trial balance****AutoHide is on***Enter debits as + and credits as - [assets and expenses are debits]*Current year  
£Comparative  
£

(Profit)/loss

0

0

**BALANCE SHEET**

## Land and Buildings

Cost - b/fwd

442,954

442,954

Cost - additions

Cost - disposals

Depreciation - b/fwd

Depreciation - charge for the year

Depreciation - disposals

## Plant and machinery

Cost - b/fwd

106,684

684

Cost - additions

80,862

106,000

Cost - disposals

Depreciation - b/fwd

-21,337

Depreciation - charge for the year

-37,509

-21,337

Depreciation - disposals

## Land and Buildings

Cost - b/fwd

Cost - additions

Cost - disposals

Depreciation - b/fwd

Depreciation - charge for the year

Depreciation - disposals

## Other fixed assets

Premises

Goodwill

Investments

## Assets

Stock and work in progress

Trade debtors

Cash in hand

Other current assets and prepayments

Bank/building society balances

## Liabilities

Loans and overdrawn bank accounts

Trade creditors

Other liabilities and accruals

Loans due after more than one year

## Capital account

Balance at start of period

Capital introduced

Drawings

Totals (*all should be zero*)

571,654

528,301

**Hidayatul Banat****Data not obtained from trial balance***Enter numbers as + unless indicated*

Current year

Comparative

Units (eg £ or £000)

 *include a trailing space*

Name of accountants

Type of firm (eg Chartered Accountants)

Address of accountants

Address line 1

Address line 2

City or town

County or region

Postcode

Name of proprietor signing balance sheet

Date of signing

Date of engagement letter (required for  
Chartered Accountants report only)

Hidayatul Banat

Report and accounts

31 December 2017

AMS Accountants SBU Ltd  
Tadis House  
455 Whalley New Road  
Blackburn



**Hidayatul Banat**  
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**Hidayatul Banat**  
**Charity Information**  
**for the year ended 31 December 2017**

**Address**

Bank House  
44 Wellington Street  
Blackburn  
Lancashire  
BB1 8AF

**Registered charity number: 1115583**

**Regulated by declaration of trust dated 18 April 2006**

**Trustees appointed by the existing members of the Trust Board by simple majority**

**Trustees**

Mr Ibrahim Master  
Mr Mohsin Ali  
Mr Ibrahim Issa  
Mr Suleman Alli  
Mr Nizam Patel  
Mr Salim Vali

**Secretary**

Mr Ibrahim Master

**Appointed independent examiner**

AMS Accountants SBU Ltd

**Accountants**

AMS Accountants SBU Ltd  
Tadis House  
455 Whalley New Road  
Blackburn  
Lancashire  
BB1 9SP

**Bankers**

Natwest Bank  
35 King William Street  
Blackburn  
Lancashire  
BB1 7DL



**Hidayatul Banat**

**Registered charity number: 1115583**

**Trustees' report**

**for the year ended 31 December 2017**

**Objects of the Charity**

To promote and advance the Islamic and secular education of Muslim women.

**Activities and objects**

The Charity's main object is to promote and advance the education (both secular and religious) of Muslim women. For this purpose education courses at advanced level known as Aalimah classes run in the evening between 4 p.m to 8 p.m. There are over 140 students of varying ages over the age of 16 doing this course.

**Review of main achievements of the charity during the year**

The Trustees are pleased to inform that the Aalimah courses (including Arabic and Urdu language skills) has now been running for more than 5 years and the courses have proved to be very popular with the local community. Prominent Muslim scholars have visited our Institute as well. During the year 17 students graduated as fully qualified Aalimahs and 6 students successfully completed the memorisation of the Holy Quran.

**Reserves Policy**

At present there are interest free loans of £186,342, which the Trustees expect the majority of the interest free loans will not be repayable within the next 12 months and efforts are being made to repay this.

The Trustees declare that they have approved the Trustees' Report above

Ibrahim Isa  
Chairman  
27 October 2017

## **Hidayatul Banat**

### **Independent Examiner's Report to the Trustees of Hidayatul Banat** **On the accounts for the year ended 31 December 2017** **Set out on pages 5 to 7**

#### **Report of the Independent Examiner to the Trustees of the charity on the accounts for the period ended 31 December 2016**

I report on the financial statements of the charity for the year ended 31 December 2016 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW), effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out.

#### **Respective responsibilities of the Trustees and the Independent Examiner**

The charity's Trustees are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing documents of the charity for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 145 of the Act;
- b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act and;
- c) state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Statement and scope of work undertaken**

I conducted my examination in accordance with the General Directions issued by the Charity Commission for England & Wales, under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

This is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with section 130 of the Charities Act 2011;

**Hidayatul Banat**

**Independent Examiner's Report to the Trustees of Hidayatul Banat**  
**On the accounts for the year ended 31 December 2017**  
**Set out on pages 5 to 7**

Report of the Independent Examiner to the Trustees of the charity on the accounts for the period ended 31 December 2016

**Hidayatul Banat**

**Independent Examiner's Report to the Trustees of Hidayatul Banat**  
**On the accounts for the year ended 31 December 2017**  
**Set out on pages 5 to 7**

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of The Charities Act 2011 and;

have been prepared in accordance with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

AMS Accountants SBU Ltd  
Accountants and Business Advisors

455 Whalley New Road  
Blackburn  
Lancashire  
BB 19SP

Dated: 25 October 2017

**Hidayatul Banat**  
**Statement of financial activities**  
**for the year ended 31 December 2017**

	2017 £	2016 £
<b>Incoming resources</b>		
Donations and tuition fees	29,975	31,679
	<u>29,975</u>	<u>31,679</u>
<b>Resources expended</b>		
<b>Direct charitable activities expenditure</b>		
Wages and National Insurance	22,688	22,266
School books and exam prizes	1,193	2,349
Stationery and printing	-	17
Light and heat	2,541	3,019
Rates and Water Charges	3,101	2,909
Insurance	692	692
Repairs and renewals	-	14,486
Bank charges	124	448
Depreciation	37,509	21,337
	<u>67,848</u>	<u>67,523</u>
<b>Governance costs</b>		
Accountancy fees	360	985
Legal and professional	-	1,800
	<u>360</u>	<u>2,785</u>
<b>Net incoming resources for the year</b>	<u>(38,233)</u>	<u>(38,629)</u>
<b>There were no other realised or unrealised gains or losses.</b>		
<b>Funds</b>		
Accumulated fund brought forward	362,253	400,882
Net incoming resources for the year	(38,233)	(38,629)
Accumulated fund carried forward	<u>324,020</u>	<u>362,253</u>

**Hidayatul Banat**  
**Balance Sheet**  
**as at 31 December 2017**

**Registered charity number: 1115583**

	<b>Notes</b>	<b>2017 £</b>	<b>2016 £</b>
<b>Fixed assets</b>			
Tangible fixed assets	3	571,654	528,301
<b>Current assets</b>			
Cash at bank and in hand		<u>14,732</u>	<u>22,740</u>
<b>Current liabilities</b>			
Sundry creditors		<u>2,510</u>	<u>2,446</u>
<b>Net current assets</b>		12,222	20,294
Loans due after more than one year		(259,856)	(186,342)
<b>Net assets</b>		<u>324,020</u>	<u>362,253</u>
<b>Funds</b>			
Unrestricted funds		571,654	528,301
General fund deficiency		(247,634)	(166,048)
		<u>324,020</u>	<u>362,253</u>

Approved by the Board of Trustees on 27 October 2017 and signed on its behalf by

Mr Ibrahim Issa  
Trustee

**Hidayatul Banat**  
**Notes to the Accounts**  
**for the year ended 31 December 2017**

**1 Basis of preparation**

***Basis of accounting***

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, withstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

**2 Accounting policies**

***Income***

Donations are included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included.

***Expenditure***

Expenditure is included in the accounts on an accruals basis.

***Unrestricted funds***

Unrestricted funds are donations and other incoming resources available or generated for the charity without further specified purpose and are available as general funds.

***Restricted funds***

Restricted funds are amounts invested in fixed assets that cannot be applied unless the payment in question is regarded as capital expenditure.

**1 Plant, machinery and motor vehicles**

	<b>Land and Buildings £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 January 2017	442,954	549,638
Additions	-	80,862
At 31 December 2017	<u>442,954</u>	<u>630,500</u>
<b>Depreciation</b>		
Charge for the year	-	37,509
At 31 December 2017	<u>-</u>	<u>58,846</u>

**Hidayatul Banat**  
**Notes to the Accounts**  
**for the year ended 31 December 2017**

**Net book value**

At 31 December 2017	<u>442,954</u>	<u>571,654</u>
At 31 December 2016	<u>442,954</u>	<u>528,301</u>

*Formula driven text is placed here and then referred to by cells in the main body of the accounts*

for the year ended 31 December 2017  
for the period ended 31 December 2017  
for the period from 1 January 2017 to 31 December 2017

for the year ended 31 December 2017  
for the year ended 31 December 2017

You have approved the accounts for the year ended 31 December 2017 which comprise  
the Profit and Loss Account, the Balance Sheet and the related notes

. In accordance with your instructions, we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.

In accordance with the engagement letter dated 0 January 1900, we have prepared for your approval the accounts of Hidayatul Banat for the year ended 31 December 2017 which comprise of

from the entity's accounting records and from information and explanations you have given to us.

You have approved the accounts for the year ended 31 December 2017  
and have acknowledged your responsibility for them, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for their compilation.

I approve the accounts which comprise of

. I acknowledge my responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing AMS Accountants SBU Ltd with all information and explanations necessary for their compilation.

This report is made solely to you, in accordance with the terms of our engagement letter dated 0 January 1900.

Our work has been undertaken solely to prepare for your approval the accounts of Hidayatul Banat and state those matters that we have agreed to state to you in this report

in accordance with the guidance of ICAEW as detailed at [icaew.com/compilation](http://icaew.com/compilation).

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than for our work or for this report.



**Hidayatul Banat**  
**Workings**  
**at 31 December 2017**

*The workings below form the basis for the Fixed asset note. Whenever AutoHide is turned on or off the appropriate columns below are re-copied to the NotesBS sheet.*

**Plant, machinery and motor vehicles**

	<b>Land and Buildings</b>	<b>Motor vehicles</b>	<b>Spare</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 January 2017	442,954	106,684	-	549,638
Additions	-	80,862	-	80,862
Disposals	-	-	-	-
At 31 December 2017	<u>442,954</u>	<u>187,546</u>	<u>-</u>	<u>630,500</u>
<b>Depreciation</b>				
At 1 January 2017	-	21,337	-	21,337
Charge for the year	-	37,509	-	37,509
On disposals	-	-	-	-
At 31 December 2017	<u>-</u>	<u>58,846</u>	<u>-</u>	<u>58,846</u>
<b>Net book value</b>				
At 31 December 2017	<u>442,954</u>	<u>128,700</u>	<u>-</u>	<u>571,654</u>
At 31 December 2016	<u>442,954</u>	<u>85,347</u>	<u>-</u>	<u>528,301</u>

**Plant, machinery and motor vehicles - previous year**

	<b>Plant and machinery</b>	<b>Motor vehicles</b>	<b>Spare</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
B/fwd	442,954	684	-	443,638
Additions	-	106,000	-	106,000
Disposals	-	-	-	-
C/fwd	<u>442,954</u>	<u>106,684</u>	<u>-</u>	<u>549,638</u>
<b>Depreciation</b>				
B/fwd	-	-	-	-
Charge for the year	-	21,337	-	21,337
On disposals	-	-	-	-
C/fwd	<u>-</u>	<u>21,337</u>	<u>-</u>	<u>21,337</u>
Net book value c/fwd	<u>442,954</u>	<u>85,347</u>	<u>-</u>	<u>528,301</u>

**Loans and overdrawn bank accounts for tax return**

Less than one year	-
More than one year	<u>259,856</u>
	<u>259,856</u>