

Hidayatul Banat

Report and accounts

31 December 2018

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
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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 2018

	2018 £	2017 £
Incoming resources		
Donations and tuition fees	36,178	29,975
	<u>36,178</u>	<u>29,975</u>
Resources expended		
Direct charitable activities expenditure		
Wages and National Insurance	25,785	22,688
School books and exam prizes	2,290	1,193
Stationery and printing	-	
Light and heat	1,800	2,541
Rates and Water Charges	1,910	3,101
Insurance	1,000	692
Repairs and renewals	50	
Bank charges	20	124
Depreciation	39,509	37,509
	<u>72,364</u>	<u>67,848</u>
Governance costs		
Accountancy fees	360	360
Legal and professional	-	
	<u>360</u>	<u>360</u>
Net incoming resources for the year	<u>(36,546)</u>	<u>(38,233)</u>
There were no other realised or unrealised gains or losses.		
Funds		
Accumulated fund brought forward	324,020	362,253
Net incoming resources for the year	(36,546)	(38,233)
Accumulated fund carried forward	<u>287,474</u>	<u>324,020</u>

Hidayatul Banat
Balance Sheet
as at 31 December 2018

Registered charity number: 1115583

	Notes	2018 £	2017 £
Fixed assets			
Tangible fixed assets	3	542,145	571,654
Current assets			
Cash at bank and in hand		<u>43,789</u>	<u>14,732</u>
Current liabilities			
Sundry creditors		<u>2,381</u>	<u>2,510</u>
Net current assets		41,408	12,222
Loans due after more than one year		(296,079)	(259,856)
Net assets		<u>287,474</u>	<u>324,020</u>
Funds			
Unrestricted funds		542,145	571,654
General fund deficiency		(254,671)	(247,634)
		<u>287,474</u>	<u>324,020</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 2018

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

	Land and Buildings £	Total £
Cost		
At 1 January 2018	442,954	630,500
Additions	-	10,000
At 31 December 2018	<u>442,954</u>	<u>640,500</u>
Depreciation		
Charge for the year	-	39,509
At 31 December 2018	<u>-</u>	<u>98,355</u>
Net book value		
At 31 December 2018	<u>442,954</u>	<u>542,145</u>
At 31 December 2017	<u>442,954</u>	<u>571,654</u>