

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

England & Wales · Charity number 1062741

Details

Status Registered

Legal form Trust

Registered 1997-06-09

Register [View on the Charity Commission register](#)

Contact

Address 10 Upper Tachbrook Street
London
SW1V 1SH

Phone 02072336955

Activities

Objects: (A) THE PROMOTION OF RESEARCH INTO THE CAUSES OF AND A CURE FOR CANCER AND OTHER DISEASES (B) THE ESTABLISHMENT, THE ENDOWMENT OF OR MAKING GRANTS TO HOSPITALS HOSPICES NURSING OR COALESCENT HOMES IN PAKISTAN FOR SUFFERERS (C) THE FURTHERANCE OF CANCER EDUCATION AND OTHER DISEASES EDUCATION (D) ASSISTING CANCER AND OTHER DISEASES SUFFERERS IN PAKISTAN BY GRANTS OF CASH OR KIND (E) ENGAGING IN ANY ACTIVITIES WHATSOEVER WHICH WILL LESSEN THE SUFFERING OF PATIENTS IN PAKISTAN (F) THE PROMOTION OF EDUCATION AND BUILDING SCHOOL AND COLLEGES IN PAKISTAN (G) ASSISTING STUDENTS IN PAKISTAN AND IN THE UK WITH GRANTS OF CASH OR KIND (H) TO HELP PEOPLE TO ERADICATE POVERTY WITH CASH AND KIND IN PAKISTAN AND IN THE UK (I) TO BUILD HOSTELS AND KITCHEN SOUPS IN THE UK.

Activities: Charity owns investment property and all the rent received from property spend on charitable activities.

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31		-	-	-
2024-03-31		-	-	-
2023-03-31		-	-	-
2022-03-31	£27,600		£0	-
2021-03-31	£27,600		£0	-
2020-03-31	£27,600		£0	-
2019-03-31	£27,600		£0	-
2018-03-31	£33,266		£601	-

Trustees

Name	Role	Appointed
BASHIR AHMED RANA		1997-04-01
VEENA BAHL		

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

England & Wales - Charity number 1062741

Accounts

COMPANY REGISTRATION NUMBER:
CHARITY REGISTRATION NUMBER: 1062741

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

SALEEMI ASSOCIATES

Chartered accountants
792 Wickham Road
Croydon CR0 8EA

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Charity registration number 1062741

Company registration number

Principal office and registered office 10 UPPER TACHBROOK STREET
London
SW1V 1SH

The trustees

V BAHL
B A Rana

Independent examiner Saleemi Associates
792 Wickham Road
Croydon CR0 8EA

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity operates as Charitable Incorporated Organisation.

The Trustees of the Charity operate in accordance with the governing document of the charity and are responsible for all matter pertaining to governance and executive functions at the charity. Trustees are not remunerated and do not claim expenses either.

When setting the objectives for the charity and planning the activities for the year, the Trustees have given careful consideration to the charity Commission's general guidance on public benefit. The Trustees are satisfied that the objectives and activities of the charity are appropriate, relevant and applicable to advancing the charity's stated goals.

Objectives

To carry out cataract operations in the Districts of Punjab twice a year by setting up the eye camp in the town called Sargodha in Punjab Pakistan free of charge for the last almost 25 years and continues the charity has been active each year since then.

Each year over 400 to 500 operations are carried out in the cam.

Follow up appointments are organised after the operations. The local doctors and the care staff are part of the team involved in the camp. The people from Sargodha are involved and participate during the camp by helping and supporting the patients. We also check the sugar levels of the clients as a routine and have diagnosed high and low Sugar levels present and they have been referred to their doctors for investigation.

It is a very popular camp and people from all over the north of Pakistan come for this operation.

The Health Minister of Pakistan has visited the camp previously and was impressed to see the organisation of the camp. The camp is well known in the area. With modern eye care to day the patients do no stay overnight now which makes it safer as it is day care.

The camp is supported by local care organisation by the local police and health organisations.

Since the campaign started two camps are conducted each year and has an attendance of 2000 people per camp. The treatment is free. The camp provides operations mainly for the elderly but younger people also come.

Risk Management

The normal risk Assessment procedures for establishing a smooth outcome are in place. The procedures are reviewed by the management and the medical staff. We have no serious incidents to report. The procedures are reviewed yearly by the management committee.

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

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Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

Achievements and performance

The trustees are satisfied by the outcome of the procedures and we wish to expand the clinic in future to look at the support for the elderly in the village.

FINANCIAL REVIEW

For the period under review, the total donation income amounted to £27,600.

Rana Niazan Hammed Begum Memorial Trust is also registered with HMRC as a Trust. The Trustees confirm that the Charity did not receive any non-exempt income and confirm that income expended was not on non-charitable expenditure.

V BAHL
Trustee

Registered office:
10 UPPER TACHBROOK STREET
London
SW1V 1SH

Dated: 19/06/2023

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Independent Examiner

792 Wickham Road
Croydon CR0 8EA

19 April 2023

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	27,600	27,600	27,600
Total income		<u>27,600</u>	<u>27,600</u>	<u>27,600</u>
Net income and net movement in funds		<u>27,600</u>	<u>27,600</u>	<u>27,600</u>
Reconciliation of funds				
Total funds brought forward		441,783	441,783	414,183
Total funds carried forward		<u>469,383</u>	<u>469,383</u>	<u>441,783</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	8	273,649	273,649
Investments	9	89,296	89,296
		<u>362,945</u>	<u>362,945</u>
Current assets			
Cash at bank and in hand		<u>113,570</u>	<u>85,970</u>
Net current assets		<u>113,570</u>	<u>85,970</u>
Total assets less current liabilities		476,515	448,915
Creditors: amounts falling due after more than one year	10	<u>7,132</u>	<u>7,132</u>
Net assets		<u>469,383</u>	<u>441,783</u>
Funds of the charity			
Unrestricted funds		<u>469,383</u>	<u>441,783</u>
Total charity funds	11	<u>469,383</u>	<u>441,783</u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Directors' responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 19 April 2023, and are signed on behalf of the board by:

V BAHL
Trustee

The notes on pages 8 to 13 form part of these financial statements.

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income	27,600	27,600
Cash generated from operations	27,600	27,600
Net cash from operating activities	27,600	27,600
Net increase in cash and cash equivalents	27,600	27,600
Cash and cash equivalents at beginning of year	85,970	58,370
Cash and cash equivalents at end of year	113,570	85,970

The notes on pages 8 to 13 form part of these financial statements.

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 10 UPPER TACHBROOK STREET, London, SW1V 1SH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

4. Limited by guarantee

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	<u>27,600</u>	<u>27,600</u>	<u>27,600</u>	<u>27,600</u>

6. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

7. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees;

8. Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2021 and 31 March 2022	<u>273,649</u>
Depreciation	
At 1 April 2021 and 31 March 2022	<u>-</u>
Carrying amount	
At 31 March 2022	<u>273,649</u>
At 31 March 2021	<u>273,649</u>

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

9. Investments

	Other investments £
Cost or valuation	
At 1 April 2021	89,296
Additions	—
At 31 March 2022	89,296
Impairment	
At 1 April 2021 and 31 March 2022	—
Carrying amount	
At 31 March 2022	89,296
At 31 March 2021	89,296

All investments shown above are held at valuation.

10. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Bank loans and overdrafts	<u>7,132</u>	<u>7,132</u>

11. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	At 31 March 2022 £
General funds	<u>441,783</u>	<u>27,600</u>	<u>469,383</u>

	At 1 April 2020 £	Income £	At 31 March 2021 £
General funds	<u>414,183</u>	<u>27,600</u>	<u>441,783</u>

12. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	85,970	27,600	113,570
Debt due after one year	<u>(7,132)</u>	—	(7,132)
	<u>78,838</u>	<u>27,600</u>	<u>106,438</u>

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Donations	<u>27,600</u>	<u>27,600</u>
Total income	<u><u>27,600</u></u>	<u><u>27,600</u></u>
Net income	<u><u>27,600</u></u>	<u><u>27,600</u></u>

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

England & Wales - Charity number 1062741

Accounts

COMPANY REGISTRATION NUMBER:
CHARITY REGISTRATION NUMBER: 1062741

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Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021

SALEEMI ASSOCIATES

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Croydon CR0 8EA

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Year ended 31 March 2021

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Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

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Charity registration number 1062741

Company registration number

Principal office and registered office 10 UPPER TACHBROOK STREET
London
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The trustees

V BAHL
B A Rana

Independent examiner Saleemi Associates
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Croydon CR0 8EA

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V BAHL
Trustee

Registered office:
10 UPPER TACHBROOK STREET
London
SW1V 1SH

Dated: 19/06/2023

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Year ended 31 March 2021

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I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Independent Examiner

792 Wickham Road
Croydon CR0 8EA

19 April 2023

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	27,600	27,600	27,600
Total income		<u>27,600</u>	<u>27,600</u>	<u>27,600</u>
Net income and net movement in funds		<u>27,600</u>	<u>27,600</u>	<u>27,600</u>
Reconciliation of funds				
Total funds brought forward		414,183	414,183	386,583
Total funds carried forward		<u>441,783</u>	<u>441,783</u>	<u>414,183</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	8	273,649	273,649
Investments	9	89,296	89,296
		<u>362,945</u>	<u>362,945</u>
Current assets			
Cash at bank and in hand		85,970	58,370
Net current assets		<u>85,970</u>	<u>58,370</u>
Total assets less current liabilities		<u>448,915</u>	<u>421,315</u>
Creditors: amounts falling due after more than one year	10	7,132	7,132
Net assets		<u>441,783</u>	<u>414,183</u>
Funds of the charity			
Unrestricted funds		441,783	414,183
Total charity funds	11	<u>441,783</u>	<u>414,183</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Directors' responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 19 April 2023, and are signed on behalf of the board by:

V BAHL
Trustee

The notes on pages 8 to 13 form part of these financial statements.

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net income	27,600	27,600
Cash generated from operations	27,600	27,600
Net cash from operating activities	27,600	27,600
Net increase in cash and cash equivalents	27,600	27,600
Cash and cash equivalents at beginning of year	58,370	30,770
Cash and cash equivalents at end of year	85,970	58,370

The notes on pages 8 to 13 form part of these financial statements.

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 10 UPPER TACHBROOK STREET, London, SW1V 1SH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

4. Limited by guarantee

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	<u>27,600</u>	<u>27,600</u>	<u>27,600</u>	<u>27,600</u>

6. Staff costs

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

7. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees;

8. Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2020 and 31 March 2021	<u>273,649</u>
Depreciation	
At 1 April 2020 and 31 March 2021	<u>-</u>
Carrying amount	
At 31 March 2021	<u>273,649</u>
At 31 March 2020	<u>273,649</u>

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

9. Investments

	Other investments £
Cost or valuation	
At 1 April 2020	89,296
Additions	—
At 31 March 2021	89,296
Impairment	
At 1 April 2020 and 31 March 2021	—
Carrying amount	
At 31 March 2021	89,296
At 31 March 2020	89,296

All investments shown above are held at valuation.

10. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Bank loans and overdrafts	<u>7,132</u>	<u>7,132</u>

11. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	At 31 March 2021 £
General funds	<u>414,183</u>	<u>27,600</u>	<u>441,783</u>

	At 1 April 2019 £	Income £	At 31 March 2020 £
General funds	<u>386,583</u>	<u>27,600</u>	<u>414,183</u>

12. Analysis of changes in net debt

	At 1 Apr 2020 £	Cash flows £	At 31 Mar 2021 £
Cash at bank and in hand	58,370	27,600	85,970
Debt due after one year	(7,132)	—	(7,132)
	<u>51,238</u>	<u>27,600</u>	<u>78,838</u>

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Management Information

Year ended 31 March 2021

The following pages do not form part of the financial statements.

RANA NIAZAN HAMMED BEGUM MEMORIAL TRUST

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021	2020
	£	£
Income and endowments		
Donations and legacies		
Donations	<u>27,600</u>	<u>27,600</u>
Total income	<u><u>27,600</u></u>	<u><u>27,600</u></u>
Net income	<u><u>27,600</u></u>	<u><u>27,600</u></u>