

ASH-SHIFA BANBURY

England & Wales · Charity number 1096585

Details

Status Registered

Legal form Other

Registered 2003-03-19

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

Contact

Address 12 Country Mews
Blackburn
BB2 7FJ

Phone 07984162001

Email info@shifa.org.uk

Website www.shifa.org.uk

Activities

Objects: 1. TO ADVANCE THE RELIGION OF ISLAM THROUGH THE DISSEMINATION OF KNOWLEDGE TO MUSLIMS AND NON-MUSLIMS.2. THE ADVANCEMENT OF EDUCATION, IN PARTICULAR FOR YOUNG PEOPLE OF ALL RELIGIONS AND ETHNIC BACKGROUND.3. TO HELP YOUNG PEOPLE DEVELOP THEIR PHYSICAL, MENTAL, SPIRITUAL AND MORAL CAPACITIES SO THEY MATURE AS INDIVIDUALS WITH OPPORTUNITIES TO EXCEL IN SOCIETY.

Activities: - Seminars - Open to all members of the community, engaging over 2000 attendees.- Burdah Nights - Allowing participants to engage with the Islamic traditions of poetry, singing and praise.- Visit to Islamic Religious Sites - Taking a group of students to visit Islamic religious sites annually.- Retreats - Offering retreats to help with spiritual as well as academic achievement.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities, Arts/culture/heritage/science, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** OXFORDSHIRE
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£51,692	£67,861	-	-
2023-08-31	£136,439	£125,750	-	-
2022-08-31	£137,660	£119,005	-	-
2021-08-31	£32,022	£34,152	-	-
2020-08-31	£40,759	£61,965	-	-

Trustees

Name	Role	Appointed
NOORUD-DEEN RASHID	Chair	
ADEAL AHMED		2012-07-02

ASH-SHIFA BANBURY

England & Wales - Charity number 1096585

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2024
for
ASH SHIFA**

SKM Chartered Accountants
Pegasus House
5 Winckley Court
Mount Street
Preston
Lancashire
PR1 8BU

ASH SHIFA

**Contents of the Financial Statements
FOR THE YEAR ENDED 31 AUGUST 2024**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

**Report of the Trustees
FOR THE YEAR ENDED 31 AUGUST 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

1. To advance the religion of Islam through the dissemination of knowledge to Muslims and Non-Muslims.
2. The advancement of education, in particular for young people of all religions and ethnic backgrounds.
3. To help young people develop their physical, mental, spiritual and moral capacities so they mature as individuals with opportunities to excel in society.

Volunteers

We are fortunate to have the support of many dedicated volunteers who generously contribute their time-particularly during evenings and weekends-to assist in the smooth running and continuous improvement of our charity's operations. We are deeply grateful for their unwavering commitment and valuable contributions.

ACHIEVEMENT AND PERFORMANCE

Main activities

Over this year we were engaged in the following activities:

Seminars

Throughout the year, we organised numerous seminars covering a wide range of Islamic topics. These events were open to the entire community and consistently attracted large audiences. The seminars were designed to educate attendees on specific aspects of the faith, encouraging engagement through open dialogue and questions. Topics were carefully selected to reflect both traditional teachings and contemporary issues, offering clarity and relevance to modern-day challenges.

Traditional Poetry

As part of our efforts to diversify our offerings, we hosted events centred on Islamic poetry, singing, and praise. These artistic expressions of faith provided a more relaxed and culturally rich environment for engagement, appealing to participants of all ages and backgrounds. By moving beyond academic instruction, these events highlighted the spiritual and emotional dimensions of Islamic tradition.

Visits to Islamic Religious Sites

We aim to organise at least one annual trip for students to visit significant Islamic religious sites. These educational excursions are intended to deepen students' understanding of Islamic history and enhance classroom learning through experiential engagement. Destinations include historic mosques, shrines, palaces, and other culturally significant locations, helping to spark curiosity and foster a stronger connection to Islamic heritage.

Umrah (Pilgrimage)

We arrange group trips to perform Umrah, the "lesser" pilgrimage, which comprises four essential rites conducted within the precinct of Masjid al-Haram in Makkah, Saudi Arabia. Unlike Hajj, Umrah can be performed at any time of the year. These journeys are designed to support participants in developing a deeper spiritual connection. Each trip also includes a brief stay in Madinah, further enriching the spiritual experience.

Retreats

We offer religious retreats, typically lasting between five to seven days, focused on both spiritual enrichment and academic development. These retreats provide participants with an opportunity to step away from daily distractions and immerse themselves in Islamic learning and reflection. To ensure accessibility, some retreats are held locally while others take place further afield. We also strive to offer a diverse range of teaching styles by involving scholars from various backgrounds.

ASH SHIFA

Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2024

FINANCIAL REVIEW

Reserves policy

The General fund represents funds arising from past operating results. The trustees are satisfied that the balance of the fund will enable the charity to meet its objectives and will be able to look into possible other venues in regards to possible permanent replacement premises. The trustees have also examined the requirement to maintain reserves for the on going work of the charity and concluded that the most appropriate level is between 3 to 6 months of operational expenditure.

Statement of Trustees' Responsibilities

The law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity financial activities during the year and of its financial position at the year-end. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable law, regulations and trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

FUTURE PLANS

We plan to consolidate our current success and make our services available to a wider range of people. We also plan to look into further projects which will help us to fulfil our aims and objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Ash-Shifa Trust is constituted under a Trust Deed adopted on the 7th February 2003. Ash-Shifa Trust was registered as a charity with the charity commission on the 19th March 2003. (No : 1096585)

Organisational structure

The charity is managed by the trustees. The details of the current trustees are below:

S.Hussain (General Secretary) - Resigned 01/05/24
N.Rashid (Chairman)
A.Ahmed

The appointment of trustees is governed by the trust deed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1096585

Principal address

12 Country Mews
Blackburn
Lancashire
BB2 7FJ

Trustees

S Hussain (resigned 1/5/24)
N Rashid
A Ahmed

ASH SHIFA

**Report of the Trustees
FOR THE YEAR ENDED 31 AUGUST 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

SKM Chartered Accountants

Pegasus House

5 Winckley Court

Mount Street

Preston

Lancashire

PR1 8BU

Approved by order of the board of trustees on 20 May 2025 and signed on its behalf by:

N Rashid - Trustee

**Independent Examiner's Report to the Trustees of
Ash Shifa**

Independent examiner's report to the trustees of Ash Shifa

I report to the charity trustees on my examination of the accounts of Ash Shifa (the Trust) for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Shamim Mahomed

SKM Chartered Accountants
Pegasus House
5 Winckley Court
Mount Street
Preston
Lancashire
PR1 8BU

20 May 2025

ASH SHIFA

**Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	51,692	-	51,692	136,439
EXPENDITURE ON					
Charitable activities					
Provision of Services	3	66,780	-	66,780	123,908
Management & Administration		1,081	-	1,081	1,842
Total		67,861	-	67,861	125,750
NET INCOME/(EXPENDITURE)		(16,169)	-	(16,169)	10,689
RECONCILIATION OF FUNDS					
Total funds brought forward		43,059	-	43,059	32,370
TOTAL FUNDS CARRIED FORWARD		26,890	-	26,890	43,059

The notes form part of these financial statements

ASH SHIFA

**Balance Sheet
31 AUGUST 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	6	35	-	35	50
CURRENT ASSETS					
Debtors	7	6,820	-	6,820	23,949
Cash at bank and in hand		21,302	-	21,302	20,138
		28,122	-	28,122	44,087
CREDITORS					
Amounts falling due within one year	8	(1,267)	-	(1,267)	(1,078)
NET CURRENT ASSETS					
		26,855	-	26,855	43,009
TOTAL ASSETS LESS CURRENT LIABILITIES					
		26,890	-	26,890	43,059
NET ASSETS					
		26,890	-	26,890	43,059
FUNDS					
Unrestricted funds	9			26,890	43,059
TOTAL FUNDS					
				26,890	43,059

The financial statements were approved by the Board of Trustees and authorised for issue on 20 May 2025 and were signed on its behalf by:

N Rashid - Trustee

**Notes to the Financial Statements
FOR THE YEAR ENDED 31 AUGUST 2024**

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Administrative expenditure

Administrative expenditure comprises all costs incurred in running the charity, which can not be directly allocated, to the charity's projects or to fund-raising.

Tangible fixed assets

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

Computer equipment - 30% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting**General Funds**

General Funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated Funds

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds, which are used in accordance with specific restrictions imposed by donors, or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to financial statements.

Endowment Funds

Endowment Funds represent those assets, which must be held permanently by the charity, principally investments. Income arising from endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against part of the fund.

ASH SHIFA

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Gift aid donations	51,692	136,439
	51,692	136,439

3. CHARITABLE ACTIVITIES COSTS

TOTAL RESOURCES EXPENDED

	Generati ng Funds	Provision of Services	Support Costs	Management & Administration	Total 2024 £	Total 2023 £
	£	£	£	£		
Purchases		49,775			49,775	104,151
Rates & Water						
Insurance						
Light & Heat						
Wages & Social Security		16,991			16,991	19,607
Pensions						
Telephone						
Postage & Stationery						
Computer Software						
Repairs & Renewals						
Room Hire						
Independent Examiners Fee				1,080	1,080	840
Legal & Professional						
Travel & Subsistence						
Motor Expenses						
Cleaning						
Training Costs						
Subcontractors						
Consultancy						
Depreciation		13		1	15	21
Loss on sale of tangible fixed assets						
Sundry Expenses						
Bank Charges						130
		66,779		1,081	67,861	125,750
		66,779		1,081	67,861	125,750

ASH SHIFA

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	136,439	-	136,439
EXPENDITURE ON			
Charitable activities			
Provision of Services	123,908	-	123,908
Management & Administration	1,842	-	1,842
Total	<u>125,750</u>	<u>-</u>	<u>125,750</u>
NET INCOME	10,689	-	10,689
RECONCILIATION OF FUNDS			
Total funds brought forward	32,370	-	32,370
TOTAL FUNDS CARRIED FORWARD	<u><u>43,059</u></u>	<u><u>-</u></u>	<u><u>43,059</u></u>

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2023 and 31 August 2024	805
DEPRECIATION	
At 1 September 2023	755
Charge for year	15
At 31 August 2024	<u>770</u>
NET BOOK VALUE	
At 31 August 2024	<u><u>35</u></u>
At 31 August 2023	<u><u>50</u></u>

ASH SHIFA

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2024

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Tax reclaim	6,820	23,949
	<u> </u>	<u> </u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Trade creditors	1	-
Social security and other taxes	306	238
Accrued expenses	960	840
	<u> </u>	<u> </u>
	1,267	1,078
	<u> </u>	<u> </u>

9. MOVEMENT IN FUNDS		Net movement in funds	At
	At 1/9/23	in funds	31/8/24
	£	£	£
Unrestricted funds			
General fund	43,059	(16,169)	26,890
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	43,059	(16,169)	26,890
	<u> </u>	<u> </u>	<u> </u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	51,692	(67,861)	(16,169)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	51,692	(67,861)	(16,169)
	<u> </u>	<u> </u>	<u> </u>

Comparatives for movement in funds

		Net movement in funds	At
	At 1/9/22	in funds	31/8/23
	£	£	£
Unrestricted funds			
General fund	32,370	10,689	43,059
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	32,370	10,689	43,059
	<u> </u>	<u> </u>	<u> </u>

ASH SHIFA

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	136,439	(125,750)	10,689
	<u>136,439</u>	<u>(125,750)</u>	<u>10,689</u>
TOTAL FUNDS	<u><u>136,439</u></u>	<u><u>(125,750)</u></u>	<u><u>10,689</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/22 £	Net movement in funds £	At 31/8/24 £
Unrestricted funds			
General fund	32,370	(5,480)	26,890
	<u>32,370</u>	<u>(5,480)</u>	<u>26,890</u>
TOTAL FUNDS	<u><u>32,370</u></u>	<u><u>(5,480)</u></u>	<u><u>26,890</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	188,131	(193,611)	(5,480)
	<u>188,131</u>	<u>(193,611)</u>	<u>(5,480)</u>
TOTAL FUNDS	<u><u>188,131</u></u>	<u><u>(193,611)</u></u>	<u><u>(5,480)</u></u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

ASH SHIFA

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2024**

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid donations	51,692	136,439
Total incoming resources	<u>51,692</u>	<u>136,439</u>
EXPENDITURE		
Charitable activities		
Wages	16,991	19,607
Purchases/Event Costs	49,775	104,152
Accountancy	1,080	840
Consultancy	-	1,000
Computer equipment	15	21
Bank charges	-	130
	<u>67,861</u>	<u>125,750</u>
Total resources expended	<u>67,861</u>	<u>125,750</u>
Net (expenditure)/income	<u><u>(16,169)</u></u>	<u><u>10,689</u></u>

ASH-SHIFA BANBURY

England & Wales - Charity number 1096585

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2023
for
ASH SHIFA**

SKM Chartered Accountants
Pegasus House
5 Winckley Court
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ASH SHIFA

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FOR THE YEAR ENDED 31 AUGUST 2023**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
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ASH SHIFA

Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

1. To advance the religion of Islam through the dissemination of knowledge to Muslims and Non-Muslims.
2. The advancement of education, in particular for young people of all religions and ethnic backgrounds.
3. To help young people develop their physical, mental, spiritual and moral capacities so they mature as individuals with opportunities to excel in society.

Volunteers

Many volunteers give up their time to help out the charity, particularly at the weekends and the evenings to help with improving the school in all areas. We are greatly indebted to these volunteers for their commitment and support.

ACHIEVEMENT AND PERFORMANCE

Main activities

Over this year we were engaged in the following activities:

Seminars

We organised 20 seminars on various topics. These were open to all members of the community and attracted just over 2000 attendees. These seminars were focused on educating the attendees on specific aspects of faith and allowed them to ask questions. The topics varied to maximise interest however there was always an attempt to link the topics and the prevalent discussion points in the community, thus providing clarification on such matters and an opportunity to ask questions regarding contemporary matters.

Burdah Nights

These events allowed participants to engage with the Islamic traditions of poetry, singing and praise. As part of an attempt to diversify our provision, we organised such events that moved away from academic pursuits towards the artistic. This important facet of Islamic spirituality appealed to people of all ages and allowed them to engage in a much more relaxed environment.

Visit to Islamic Religious Sites

Our aim is to take a group of students to visit Islamic religious sites at least once in the year. This is to educate interested students in Islamic history. We understand field trips can help students to appreciate the history they study in the classroom better and ignite further interest. This year we visited sites of interest in Istanbul, including historic Mosques, shrines, relics, palaces, historic artefacts and much more.

Retreats

We offer religious retreats to help with spiritual as well as academic achievement, typically lasting 5-7 days. The retreat allows students to disconnect from the distractions of everyday life and focus efforts on learning the Islamic sciences as well as working on spiritual development. Our provision aims to facilitate for all in the community, so sometimes the retreat is local and other times it is further away. There is also variety in terms of teaching staff, we tend to have a number of teachers with different teaching styles and variant backgrounds.

FINANCIAL REVIEW

Reserves policy

The General fund represents funds arising from past operating results. The trustees are satisfied that the balance of the fund will enable the charity to meet its objectives and will be able to look into possible other venues in regards to possible permanent replacement premises. The trustees have also examined the requirement to maintain reserves for the on going work of the charity and concluded that the most appropriate level is between 3 to 6 months of operational expenditure.

ASH SHIFA

Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2023

FINANCIAL REVIEW

Statement of Trustees' Responsibilities

The law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity financial activities during the year and of its financial position at the year-end. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable law, regulations and trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

FUTURE PLANS

We plan to consolidate our current success and make our services available to a wider range of people. We also plan to look into further projects which will help us to fulfil our aims and objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Ash-Shifa Trust is constituted under a Trust Deed adopted on the 7th February 2003. Ash-Shifa Trust was registered as a charity with the charity commission on the 19th March 2003. (No : 1096585)

Organisational structure

The charity is managed by the trustees. The details of the current trustees are below:

S.Hussain (General Secretary)
N.Rashid (Chairman)
A.Ahmed

The appointment of trustees is governed by the trust deed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1096585

Principal address

12 Country Mews
Blackburn
Lancashire
BB2 7FJ

Trustees

S Hussain
N Rashid
A Ahmed

ASH SHIFA

**Report of the Trustees
FOR THE YEAR ENDED 31 AUGUST 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

SKM Chartered Accountants

Pegasus House

5 Winckley Court

Mount Street

Preston

Lancashire

PR1 8BU

Approved by order of the board of trustees on 27 April 2024 and signed on its behalf by:

N Rashid - Trustee

**Independent Examiner's Report to the Trustees of
Ash Shifa**

Independent examiner's report to the trustees of Ash Shifa

I report to the charity trustees on my examination of the accounts of Ash Shifa (the Trust) for the year ended 31 August 2023.

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Independent examiner's statement

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1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Shamim Mahomed

SKM Chartered Accountants
Pegasus House
5 Winckley Court
Mount Street
Preston
Lancashire
PR1 8BU

27 April 2024

ASH SHIFA

**Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	136,439	-	136,439	136,377
Other income		-	-	-	1,283
Total		<u>136,439</u>	<u>-</u>	<u>136,439</u>	<u>137,660</u>
EXPENDITURE ON					
Charitable activities					
Provision of Services	3	123,908	-	123,908	119,722
Management & Administration		1,842	-	1,842	(717)
Total		<u>125,750</u>	<u>-</u>	<u>125,750</u>	<u>119,005</u>
NET INCOME		10,689	-	10,689	18,655
RECONCILIATION OF FUNDS					
Total funds brought forward		32,370	-	32,370	13,715
TOTAL FUNDS CARRIED FORWARD		<u><u>43,059</u></u>	<u><u>-</u></u>	<u><u>43,059</u></u>	<u><u>32,370</u></u>

The notes form part of these financial statements

ASH SHIFA

**Balance Sheet
31 AUGUST 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	6	50	-	50	71
CURRENT ASSETS					
Debtors	7	23,949	-	23,949	23,152
Cash at bank and in hand		20,138	-	20,138	10,888
		<u>44,087</u>	-	<u>44,087</u>	<u>34,040</u>
CREDITORS					
Amounts falling due within one year	8	(1,078)	-	(1,078)	(1,741)
		<u>43,009</u>	-	<u>43,009</u>	<u>32,299</u>
NET CURRENT ASSETS					
		<u>43,059</u>	-	<u>43,059</u>	<u>32,370</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>43,059</u>	-	<u>43,059</u>	<u>32,370</u>
NET ASSETS					
		<u>43,059</u>	-	<u>43,059</u>	<u>32,370</u>
FUNDS					
Unrestricted funds	9			<u>43,059</u>	<u>32,370</u>
TOTAL FUNDS					
				<u>43,059</u>	<u>32,370</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 April 2024 and were signed on its behalf by:

N Rashid - Trustee

**Notes to the Financial Statements
FOR THE YEAR ENDED 31 AUGUST 2023**

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Administrative expenditure

Administrative expenditure comprises all costs incurred in running the charity, which can not be directly allocated, to the charity's projects or to fund-raising.

Tangible fixed assets

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

Computer equipment - 30% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting**General Funds**

General Funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated Funds

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds, which are used in accordance with specific restrictions imposed by donors, or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to financial statements.

Endowment Funds

Endowment Funds represent those assets, which must be held permanently by the charity, principally investments. Income arising from endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against part of the fund.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

ASH SHIFA

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Gift aid donations	136,439	136,377
	<u>136,439</u>	<u>136,377</u>

3. CHARITABLE ACTIVITIES COSTS

TOTAL RESOURCES EXPENDED

	Generati ng Funds	Provision of Services	Support Costs	Management & Administration	Total 2023	Total 2022
	£	£	£	£	£	£
Purchases		104,151			104,151	99,711
Rates & Water						
Insurance						
Light & Heat						
Wages & Social Security		19,607			19,607	17,874
Pensions						111
Telephone						
Postage & Stationery						
Computer Software						
Repairs & Renewals						
Room Hire						
Independent Examiners Fee				840	840	1,204
Legal & Professional						
Travel & Subsistence						
Motor Expenses						
Cleaning						
Training Costs						
Subcontractors						
Consultancy				1,000		
Depreciation		19		2	21	30
Loss on sale of tangible fixed assets						
Sundry Expenses						
Bank Charges		130			130	75
	<u> </u>	<u>123,908</u>	<u> </u>	<u>1,842</u>	<u>125,750</u>	<u>119,005</u>
	<u> </u>	<u>123,908</u>	<u> </u>	<u>1,842</u>	<u>125,750</u>	<u>119,005</u>

ASH SHIFA

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	136,377	-	136,377
Other income	1,283	-	1,283
Total	137,660	-	137,660
EXPENDITURE ON			
Charitable activities			
Provision of Services	119,722	-	119,722
Management & Administration	(717)	-	(717)
Total	119,005	-	119,005
NET INCOME	18,655	-	18,655
RECONCILIATION OF FUNDS			
Total funds brought forward	13,715	-	13,715
TOTAL FUNDS CARRIED FORWARD	32,370	-	32,370

ASH SHIFA

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2022 and 31 August 2023	805
DEPRECIATION	
At 1 September 2022	734
Charge for year	21
At 31 August 2023	755
NET BOOK VALUE	
At 31 August 2023	50
At 31 August 2022	71

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Tax reclaim	23,949	23,152

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Social security and other taxes	238	151
Other creditors	-	750
Accrued expenses	840	840

9. MOVEMENT IN FUNDS

	At 1/9/22 £	Net movement in funds £	At 31/8/23 £
Unrestricted funds			
General fund	32,370	10,689	43,059
TOTAL FUNDS	32,370	10,689	43,059

ASH SHIFA

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	136,439	(125,750)	10,689
TOTAL FUNDS	136,439	(125,750)	10,689

Comparatives for movement in funds

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
Unrestricted funds			
General fund	13,715	18,655	32,370
TOTAL FUNDS	13,715	18,655	32,370

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	137,660	(119,005)	18,655
TOTAL FUNDS	137,660	(119,005)	18,655

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/21 £	Net movement in funds £	At 31/8/23 £
Unrestricted funds			
General fund	13,715	29,344	43,059
TOTAL FUNDS	13,715	29,344	43,059

ASH SHIFA

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2023

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	274,099	(244,755)	29,344
TOTAL FUNDS	<u>274,099</u>	<u>(244,755)</u>	<u>29,344</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

ASH SHIFA

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid donations	136,439	136,377
Other income		
Sundry Receipts	-	1,283
Total incoming resources	136,439	137,660
EXPENDITURE		
Charitable activities		
Wages	19,607	17,874
Pensions	-	111
Purchases/Event Costs	104,152	99,711
Accountancy	840	1,204
Consultancy	1,000	-
Computer equipment	21	30
Bank charges	130	75
	125,750	119,005
Total resources expended	125,750	119,005
Net income	10,689	18,655

ASH-SHIFA BANBURY

England & Wales - Charity number 1096585

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2022
for
ASH SHIFA**

DRAFT
28/06/23 14:09

SKM Chartered Accountants
Pegasus House
5 Winckley Court
Mount Street
Preston
Lancashire
PR1 8BU

ASH SHIFA

Contents of the Financial Statements
FOR THE YEAR ENDED 31 AUGUST 2022

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13

DRAFT
28/06/23 14:09

**Report of the Trustees
FOR THE YEAR ENDED 31 AUGUST 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

1. To advance the religion of Islam through the dissemination of knowledge to Muslims and Non-Muslims.
2. The advancement of education, in particular for young people of all religions and ethnic backgrounds.
3. To help young people develop their physical, mental, spiritual and moral capacities so they mature as individuals with opportunities to excel in society.

Volunteers

Many volunteers give up their time to help out the charity, particularly at the weekends and the evenings to help with improving the school in all areas. We are greatly indebted to these volunteers for their commitment and support.

ACHIEVEMENT AND PERFORMANCE

Main activities

Over this year we were engaged in the following activities:

Seminars

We organised 20 seminars on various topics. These were open to all members of the community and attracted just over 2000 attendees. These seminars were focused on educating the attendees on specific aspects of faith and allowed them to ask questions. The topics varied to maximise interest however there was always an attempt to link the topics and the prevalent discussion points in the community, thus providing clarification on such matters and an opportunity to ask questions regarding contemporary matters.

Burdah Nights

These events allowed participants to engage with the Islamic traditions of poetry, singing and praise. As part of an attempt to diversify our provision, we organised such events that moved away from academic pursuits towards the artistic. This important facet of Islamic spirituality appealed to people of all ages and allowed them to engage in a much more relaxed environment.

Visit to Islamic Religious Sites

Our aim is to take a group of students to visit Islamic religious sites at least once in the year. This is to educate interested students in Islamic history. We understand field trips can help students to appreciate the history they study in the classroom better and ignite further interest. This year we visited sites of interest in Istanbul, including historic Mosques, shrines, relics, palaces, historic artefacts and much more.

Retreats

We offer religious retreats to help with spiritual as well as academic achievement, typically lasting 5-7 days. The retreat allows students to disconnect from the distractions of everyday life and focus efforts on learning the Islamic sciences as well as working on spiritual development. Our provision aims to facilitate for all in the community, so sometimes the retreat is local and other times it is further away. There is also variety in terms of teaching staff, we tend to have a number of teachers with different teaching styles and variant backgrounds.

FINANCIAL REVIEW

Reserves policy

The General fund represents funds arising from past operating results. The trustees are satisfied that the balance of the fund will enable the charity to meet its objectives and will be able to look into possible other venues in regards to possible permanent replacement premises. The trustees have also examined the requirement to maintain reserves for the on going work of the charity and concluded that the most appropriate level is between 3 to 6 months of operational expenditure.

ASH SHIFA

Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2022

FINANCIAL REVIEW

Statement of Trustees' Responsibilities

The law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity financial activities during the year and of its financial position at the year-end. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable law, regulations and trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

FUTURE PLANS

We plan to consolidate our current success and make our services available to a wider range of people. We also plan to look into further projects which will help us to fulfil our aims and objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Ash-Shifa Trust is constituted under a Trust Deed adopted on the 7th February 2003. Ash-Shifa Trust was registered as a charity with the charity commission on the 19th March 2003. (No : 1096585)

Organisational structure

The charity is managed by the trustees. The details of the current trustees are below:

S.Hussain (General Secretary)

N.Rashid (Chairman)

A.Ahmed

The appointment of trustees is governed by the trust deed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1096585

Principal address

12 Country Mews

Blackburn

Lancashire

BB2 7FJ

Trustees

S Hussain

N Rashid

A Ahmed

**Report of the Trustees
FOR THE YEAR ENDED 31 AUGUST 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
SKM Chartered Accountants
Pegasus House
5 Winckley Court
Mount Street
Preston
Lancashire
PR1 8BU

Approved by order of the board of trustees on and signed on its behalf by:

.....
N Rashid - Trustee

DRAFT
28/06/23 14:09

**Independent Examiner's Report to the Trustees of
Ash Shifa**

Independent examiner's report to the trustees of Ash Shifa

I report to the charity trustees on my examination of the accounts of Ash Shifa (the Trust) for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Shamim Mahomed

SKM Chartered Accountants
Pegasus House
5 Winckley Court
Mount Street
Preston
Lancashire
PR1 8BU

Date:

ASH SHIFA

Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	136,377	-	136,377	22,419
Other income		1,283	-	1,283	9,603
Total		<u>137,660</u>	<u>-</u>	<u>137,660</u>	<u>32,022</u>
EXPENDITURE ON					
Charitable activities	3				
Provision of Services		119,722	-	119,722	34,148
Management & Administration		(717)	-	(717)	4
Total		<u>119,005</u>	<u>-</u>	<u>119,005</u>	<u>34,152</u>
NET INCOME/(EXPENDITURE)		18,655	-	18,655	(2,130)
RECONCILIATION OF FUNDS					
Total funds brought forward		13,715	-	13,715	15,845
TOTAL FUNDS CARRIED FORWARD		<u><u>32,370</u></u>	<u><u>-</u></u>	<u><u>32,370</u></u>	<u><u>13,715</u></u>

The notes form part of these financial statements

ASH SHIFA

**Balance Sheet
31 AUGUST 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	6	71	-	71	101
CURRENT ASSETS					
Debtors	7	23,152	-	23,152	200
Cash at bank and in hand		10,888	-	10,888	15,262
		<u>34,040</u>	-	<u>34,040</u>	<u>15,462</u>
CREDITORS					
Amounts falling due within one year	8	(1,741)	-	(1,741)	(1,848)
NET CURRENT ASSETS					
		<u>32,299</u>	-	<u>32,299</u>	<u>13,614</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>32,370</u>	-	<u>32,370</u>	<u>13,715</u>
NET ASSETS					
		<u>32,370</u>	-	<u>32,370</u>	<u>13,715</u>
FUNDS					
Unrestricted funds	9			<u>32,370</u>	<u>13,715</u>
TOTAL FUNDS					
				<u>32,370</u>	<u>13,715</u>

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

.....
N Rashid - Trustee

**Notes to the Financial Statements
FOR THE YEAR ENDED 31 AUGUST 2022**

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Administrative expenditure

Administrative expenditure comprises all costs incurred in running the charity, which can not be directly allocated, to the charity's projects or to fund-raising.

Tangible fixed assets

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

Computer equipment - 30% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting**General Funds**

General Funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated Funds

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds, which are used in accordance with specific restrictions imposed by donors, or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to financial statements.

Endowment Funds

Endowment Funds represent those assets, which must be held permanently by the charity, principally investments. Income arising from endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against part of the fund.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

ASH SHIFA

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Gift aid donations	136,377	22,419
	<u>136,377</u>	<u>22,419</u>

3. CHARITABLE ACTIVITIES COSTS

TOTAL RESOURCES EXPENDED

	Generati ng Funds	Provision of Services	Support Costs	Management & Administration	Total 2022	Total 2021
	£	£	£	£	£	£
Purchases		99,711			99,711	18,434
Rates & Water						
Insurance						
Light & Heat						
Wages & Social Security		17,874			17,874	13,879
Pensions					111	
Telephone						
Postage & Stationery						
Computer Software						2,360
Repairs & Renewals						
Room Hire						-2,012
Independent Examiners Fee		1,204			1,204	1403
Legal & Professional						
Travel & Subsistence						
Motor Expenses						
Cleaning						
Training Costs						
Subcontractors						
Depreciation		27		3	30	43
Loss on sale of tangible fixed assets						
Sundry Expenses						
Bank Charges		75			75	45
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
		<u>119,002</u>		<u>3</u>	<u>119,005</u>	<u>34,152</u>

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2022

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	22,419	-	22,419
Other income	9,603	-	9,603
Total	<u>32,022</u>	<u>-</u>	<u>32,022</u>
EXPENDITURE ON			
Charitable activities			
Provision of Services	34,148	-	34,148
Management & Administration	4	-	4
Total	<u>34,152</u>	<u>-</u>	<u>34,152</u>
NET INCOME/(EXPENDITURE)	(2,130)	-	(2,130)
RECONCILIATION OF FUNDS			
Total funds brought forward	15,845	-	15,845
TOTAL FUNDS CARRIED FORWARD	<u><u>13,715</u></u>	<u><u>-</u></u>	<u><u>13,715</u></u>

ASH SHIFA

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2022

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2021 and 31 August 2022	805
DEPRECIATION	
At 1 September 2021	704
Charge for year	30
At 31 August 2022	734
NET BOOK VALUE	
At 31 August 2022	71
At 31 August 2021	101

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Tax reclaim	23,152	200

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	-	1
Social security and other taxes	151	155
Other creditors	750	132
Accrued expenses	840	1,560
	1,741	1,848

9. MOVEMENT IN FUNDS

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
Unrestricted funds			
General fund	13,715	18,655	32,370
TOTAL FUNDS	13,715	18,655	32,370

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2022

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	137,660	(119,005)	18,655
TOTAL FUNDS	<u>137,660</u>	<u>(119,005)</u>	<u>18,655</u>

Comparatives for movement in funds

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
Unrestricted funds			
General fund	15,845	(2,130)	13,715
TOTAL FUNDS	<u>15,845</u>	<u>(2,130)</u>	<u>13,715</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,022	(34,152)	(2,130)
TOTAL FUNDS	<u>32,022</u>	<u>(34,152)</u>	<u>(2,130)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/20 £	Net movement in funds £	At 31/8/22 £
Unrestricted funds			
General fund	15,845	16,525	32,370
TOTAL FUNDS	<u>15,845</u>	<u>16,525</u>	<u>32,370</u>

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2022

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	169,682	(153,157)	16,525
TOTAL FUNDS	<u>169,682</u>	<u>(153,157)</u>	<u>16,525</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

DRAFT

28/06/23 14:09

ASH SHIFA

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid donations	136,377	22,419
Other income		
Sundry Receipts	1,283	9,603
Total incoming resources	137,660	32,022
EXPENDITURE		
Charitable activities		
Wages	17,874	13,656
Pensions	111	223
Computer Software	-	2,360
Purchases/Event Costs	99,711	18,434
Room Hire	-	(2,012)
Accountancy	1,204	1,403
Computer equipment	30	43
Bank charges	75	45
	119,005	34,152
Total resources expended	119,005	34,152
Net income/(expenditure)	18,655	(2,130)

ASH-SHIFA BANBURY

England & Wales - Charity number 1096585

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021
FOR
ASH SHIFA**

SKM Chartered Accountants
Pegasus House
5 Winckley Court
Mount Street
Preston
Lancashire
PR1 8BU

ASH SHIFA

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13

ASH SHIFA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

1. To advance the religion of Islam through the dissemination of knowledge to Muslims and Non-Muslims.
2. The advancement of education, in particular for young people of all religions and ethnic backgrounds.
3. To help young people develop their physical, mental, spiritual and moral capacities so they mature as individuals with opportunities to excel in society.

Volunteers

Many volunteers give up their time to help out the charity, particularly at the weekends and the evenings to help with improving the school in all areas. We are greatly indebted to these volunteers for their commitment and support.

ACHIEVEMENT AND PERFORMANCE

Main activities

Over this year we were engaged in the following activities:

Seminars

We organised 20 seminars on various topics. These were open to all members of the community and attracted just over 2000 attendees. These seminars were focused on educating the attendees on specific aspects of faith and allowed them to ask questions. The topics varied to maximise interest however there was always an attempt to link the topics and the prevalent discussion points in the community, thus providing clarification on such matters and an opportunity to ask questions regarding contemporary matters.

Burdah Nights

These events allowed participants to engage with the Islamic traditions of poetry, singing and praise. As part of an attempt to diversify our provision, we organised such events that moved away from academic pursuits towards the artistic. This important facet of Islamic spirituality appealed to people of all ages and allowed them to engage in a much more relaxed environment.

Visit to Islamic Religious Sites

Our aim is to take a group of students to visit Islamic religious sites at least once in the year. This is to educate interested students in Islamic history. We understand field trips can help students to appreciate the history they study in the classroom better and ignite further interest. This year we visited sites of interest in Istanbul, including historic Mosques, shrines, relics, palaces, historic artefacts and much more.

Retreats

We offer religious retreats to help with spiritual as well as academic achievement, typically lasting 5-7 days. The retreat allows students to disconnect from the distractions of everyday life and focus efforts on learning the Islamic sciences as well as working on spiritual development. Our provision aims to facilitate for all in the community, so sometimes the retreat is local and other times it is further away. There is also variety in terms of teaching staff, we tend to have a number of teachers with different teaching styles and variant backgrounds.

FINANCIAL REVIEW

Reserves policy

The General fund represents funds arising from past operating results. The trustees are satisfied that the balance of the fund will enable the charity to meet its objectives and will be able to look into possible other venues in regards to possible permanent replacement premises. The trustees have also examined the requirement to maintain reserves for the on going work of the charity and concluded that the most appropriate level is between 3 to 6 months of operational expenditure.

ASH SHIFA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

FINANCIAL REVIEW

Statement of Trustees' Responsibilities

The law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity financial activities during the year and of its financial position at the year-end. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable law, regulations and trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

FUTURE PLANS

We plan to consolidate our current success and make our services available to a wider range of people. We also plan to look into further projects which will help us to fulfil our aims and objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Ash-Shifa Trust is constituted under a Trust Deed adopted on the 7th February 2003. Ash-Shifa Trust was registered as a charity with the charity commission on the 19th March 2003. (No : 1096585)

Organisational structure

The charity is managed by the trustees. The details of the current trustees are below:

S.Hussain (General Secretary)
N.Rashid (Chairman)
A.Ahmed

The appointment of trustees is governed by the trust deed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1096585

Principal address

12 Country Mews
Blackburn
Lancashire
BB2 7FJ

Trustees

S Hussain
N Rashid
A Ahmed

Independent Examiner

SKM Chartered Accountants
Pegasus House
5 Winckley Court
Mount Street
Preston
Lancashire
PR1 8BU

ASH SHIFA

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021**

Approved by order of the board of trustees on and signed on its behalf by:

.....
N Rashid - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ASH SHIFA**

Independent examiner's report to the trustees of Ash Shifa

I report to the charity trustees on my examination of the accounts of Ash Shifa (the Trust) for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Shamim Mahomed
SKM Chartered Accountants
Pegasus House
5 Winckley Court
Mount Street
Preston
Lancashire
PR1 8BU

Date:

ASH SHIFA

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	22,419	-	22,419	28,359
Other income		9,603	-	9,603	3,515
Total		<u>32,022</u>	-	<u>32,022</u>	<u>31,874</u>
 EXPENDITURE ON					
Charitable activities					
Provision of Services	3	34,148	-	34,148	55,978
Management & Administration		4	-	4	6
Total		<u>34,152</u>	-	<u>34,152</u>	<u>55,984</u>
NET INCOME/(EXPENDITURE)		<u>(2,130)</u>	-	<u>(2,130)</u>	<u>(24,110)</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		15,845	-	15,845	39,955
TOTAL FUNDS CARRIED FORWARD		<u><u>13,715</u></u>	<u><u>-</u></u>	<u><u>13,715</u></u>	<u><u>15,845</u></u>

The notes form part of these financial statements

ASH SHIFA

**BALANCE SHEET
31 AUGUST 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	6	101	-	101	144
CURRENT ASSETS					
Debtors	7	200	-	200	99
Cash at bank and in hand		15,262	-	15,262	16,600
		<u>15,462</u>	-	<u>15,462</u>	<u>16,699</u>
CREDITORS					
Amounts falling due within one year	8	(1,848)	-	(1,848)	(998)
NET CURRENT ASSETS					
		<u>13,614</u>	-	<u>13,614</u>	<u>15,701</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>13,715</u>	-	<u>13,715</u>	<u>15,845</u>
NET ASSETS					
		<u><u>13,715</u></u>	<u><u>-</u></u>	<u><u>13,715</u></u>	<u><u>15,845</u></u>
FUNDS					
Unrestricted funds	9			<u>13,715</u>	<u>15,845</u>
TOTAL FUNDS					
				<u><u>13,715</u></u>	<u><u>15,845</u></u>

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

.....
N Rashid - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Administrative expenditure

Administrative expenditure comprises all costs incurred in running the charity, which can not be directly allocated, to the charity's projects or to fund-raising.

Tangible fixed assets

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

Fixtures and fittings	- 10% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 30% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting**General Funds**

General Funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated Funds

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds, which are used in accordance with specific restrictions imposed by donors, or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to financial statements.

Endowment Funds

Endowment Funds represent those assets, which must be held permanently by the charity, principally investments. Income arising from endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against part of the fund.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

ASH SHIFA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Gifts	-	90
Gift aid donations	22,419	28,269
	22,419	28,359
	22,419	28,359

3. CHARITABLE ACTIVITIES COSTS

TOTAL RESOURCES EXPENDED

	Generati ng Funds	Provision of Services	Support Costs	Management & Administration	Total 2021	Total 2020
	£	£	£	£	£	£
Purchases		18,434			18,434	40,189
Rates & Water						
Insurance						
Light & Heat						
Wages & Social Security		13,879			13,879	12,707
Rent						
Telephone						
Postage & Stationery						
Computer Software		2,360			2,360	
Repairs & Renewals						
Room Hire		-2,012			-2,012	2,012
Independent Examiners Fee		1,403			1,403	960
Legal & Professional						
Travel & Subsistence						
Motor Expenses						
Cleaning						
Training Costs						
Subcontractors						
Depreciation		39		4	43	62
Loss on sale of tangible fixed assets						
Sundry Expenses						54
Bank Charges		45			45	
		34,148		4	34,152	55,984
		34,148		4	34,152	55,984

ASH SHIFA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	28,359	-	28,359
Other income	3,515	-	3,515
Total	31,874	-	31,874
 EXPENDITURE ON			
Charitable activities			
Provision of Services	55,978	-	55,978
Management & Administration	6	-	6
Total	55,984	-	55,984
NET INCOME/(EXPENDITURE)	(24,110)	-	(24,110)
 RECONCILIATION OF FUNDS			
Total funds brought forward	39,955	-	39,955
TOTAL FUNDS CARRIED FORWARD	15,845	-	15,845

ASH SHIFA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 September 2020 and 31 August 2021	-	-	805	805
DEPRECIATION				
At 1 September 2020	1	(1)	661	661
Charge for year	(1)	1	43	43
At 31 August 2021	-	-	704	704
NET BOOK VALUE				
At 31 August 2021	-	-	101	101
At 31 August 2020	(1)	1	144	144

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Tax reclaim	200	99

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	1	(1)
Social security and other taxes	155	148
Other creditors	132	131
Accrued expenses	1,560	720
	<u>1,848</u>	<u>998</u>

9. MOVEMENT IN FUNDS

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
Unrestricted funds			
General fund	15,845	(2,130)	13,715
TOTAL FUNDS	<u>15,845</u>	<u>(2,130)</u>	<u>13,715</u>

ASH SHIFA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,022	(34,152)	(2,130)
TOTAL FUNDS	<u>32,022</u>	<u>(34,152)</u>	<u>(2,130)</u>

Comparatives for movement in funds

	At 1/9/19 £	Net movement in funds £	At 31/8/20 £
Unrestricted funds			
General fund	39,955	(24,110)	15,845
TOTAL FUNDS	<u>39,955</u>	<u>(24,110)</u>	<u>15,845</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,874	(55,984)	(24,110)
TOTAL FUNDS	<u>31,874</u>	<u>(55,984)</u>	<u>(24,110)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/19 £	Net movement in funds £	At 31/8/21 £
Unrestricted funds			
General fund	39,955	(26,240)	13,715
TOTAL FUNDS	<u>39,955</u>	<u>(26,240)</u>	<u>13,715</u>

ASH SHIFA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,896	(90,136)	(26,240)
	_____	_____	_____
TOTAL FUNDS	<u>63,896</u>	<u>(90,136)</u>	<u>(26,240)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

ASH SHIFA

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	90
Gift aid donations	22,419	28,269
	<u>22,419</u>	<u>28,359</u>
Other income		
Sundry Receipts	9,603	3,515
	<u>9,603</u>	<u>3,515</u>
Total incoming resources	<u>32,022</u>	<u>31,874</u>
EXPENDITURE		
Charitable activities		
Wages	13,656	12,532
Pensions	223	175
Computer Software	2,360	-
Purchases	18,434	40,189
Room Hire	(2,012)	2,012
Sundry Expenses	-	54
Accountancy	1,403	960
Computer equipment	43	62
Bank charges	45	-
	<u>34,152</u>	<u>55,984</u>
Total resources expended	<u>34,152</u>	<u>55,984</u>
Net expenditure	<u><u>(2,130)</u></u>	<u><u>(24,110)</u></u>

This page does not form part of the statutory financial statements

ASH-SHIFA BANBURY

England & Wales - Charity number 1096585

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020
FOR
ASH SHIFA**

SKM Chartered Accountants
Pegasus House
5 Winckley Court
Mount Street
Preston
Lancashire
PR1 8BU

ASH SHIFA

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 13
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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FINANCIAL REVIEW

Reserves policy

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020**

FINANCIAL REVIEW

Statement of Trustees' Responsibilities

The law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity financial activities during the year and of its financial position at the year-end. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable law, regulations and trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

FUTURE PLANS

We plan to consolidate our current success and make our services available to a wider range of people. We also plan to look into further projects which will help us to fulfil our aims and objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Ash-Shifa Trust is constituted under a Trust Deed adopted on the 7th February 2003. Ash-Shifa Trust was registered as a charity with the charity commission on the 19th March 2003. (No : 1096585)

Organisational structure

The charity is managed by the trustees. The details of the current trustees are below:

S.Hussain (General Secretary)
N.Rashid (Chairman)
A.Ahmed

The appointment of trustees is governed by the trust deed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1096585

Principal address

12 Country Mews
Blackburn
Lancashire
BB2 7FJ

Trustees

S Hussain
N Rashid
A Ahmed

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

SKM Chartered Accountants

Pegasus House

5 Winckley Court

Mount Street

Preston

Lancashire

PR1 8BU

Approved by order of the board of trustees on and signed on its behalf by:

.....
N Rashid - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ASH SHIFA**

Independent examiner's report to the trustees of Ash Shifa

I report to the charity trustees on my examination of the accounts of Ash Shifa (the Trust) for the year ended 31 August 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Shamim Mahomed
SKM Chartered Accountants
Pegasus House
5 Winckley Court
Mount Street
Preston
Lancashire
PR1 8BU

Date:

ASH SHIFA

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	28,359	-	28,359	142,592
Other income		3,515	-	3,515	-
Total		<u>31,874</u>	<u>-</u>	<u>31,874</u>	<u>142,592</u>
EXPENDITURE ON					
Charitable activities					
Provision of Services	3	55,978	-	55,978	136,329
Management & Administration		6	-	6	9
Total		<u>55,984</u>	<u>-</u>	<u>55,984</u>	<u>136,338</u>
NET INCOME/(EXPENDITURE)		<u>(24,110)</u>	<u>-</u>	<u>(24,110)</u>	<u>6,254</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		39,955	-	39,955	33,701
TOTAL FUNDS CARRIED FORWARD		<u><u>15,845</u></u>	<u><u>-</u></u>	<u><u>15,845</u></u>	<u><u>39,955</u></u>

The notes form part of these financial statements

ASH SHIFA

**BALANCE SHEET
31 AUGUST 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	6	144	-	144	206
CURRENT ASSETS					
Debtors	7	99	-	99	7,978
Cash at bank and in hand		16,600	-	16,600	32,780
		<u>16,699</u>	-	<u>16,699</u>	<u>40,758</u>
CREDITORS					
Amounts falling due within one year	8	(998)	-	(998)	(1,009)
NET CURRENT ASSETS		<u>15,701</u>	<u>-</u>	<u>15,701</u>	<u>39,749</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		15,845	-	15,845	39,955
NET ASSETS		<u>15,845</u>	<u>-</u>	<u>15,845</u>	<u>39,955</u>
FUNDS	9				
Unrestricted funds				<u>15,845</u>	<u>39,955</u>
TOTAL FUNDS				<u>15,845</u>	<u>39,955</u>

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

.....
N Rashid - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Administrative expenditure

Administrative expenditure comprises all costs incurred in running the charity, which can not be directly allocated, to the charity's projects or to fund-raising.

Tangible fixed assets

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

Fixtures and fittings	- 10% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 30% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting**General Funds**

General Funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated Funds

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds, which are used in accordance with specific restrictions imposed by donors, or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to financial statements.

Endowment Funds

Endowment Funds represent those assets, which must be held permanently by the charity, principally investments. Income arising from endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against part of the fund.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

1. ACCOUNTING POLICIES - continued**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Gifts	90	-
Gift aid donations	28,269	142,592
	28,359	142,592
	28,359	142,592

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

3. CHARITABLE ACTIVITIES COSTS

TOTAL RESOURCES EXPENDED

	Generati ng Funds	Provision of Services	Support Costs	Management & Administration	Total 2020 £	Total 2019 £
	£	£	£	£		
Purchases		40,189			40,189	98,040
Rates & Water						
Insurance						
Light & Heat						
Wages & Social Security		12,707			12,707	17,836
Rent						
Telephone						
Postage & Stationery						
Advertising						1,067
Repairs & Renewals						
Room Hire		2,012			2,012	18,561
Independent Examiners Fee		960			960	960
Legal & Professional						
Travel & Subsistence						
Motor Expenses						384
Cleaning						
Training Costs						
Subcontractors						
Depreciation		56		6	62	89
Loss on sale of tangible fixed assets						
Sundry Expenses		54			54	144
Bank Charges						
	-----	-----	-----	-----	-----	-----
		55,978		6	55,984	137,107
	=====	=====	=====	=====	=====	=====

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	142,592	-	142,592
EXPENDITURE ON			
Charitable activities			
Provision of Services	136,329	-	136,329
Management & Administration	9	-	9
	-----	-----	-----
Total	136,338	-	136,338
	-----	-----	-----
NET INCOME	6,254	-	6,254
RECONCILIATION OF FUNDS			
Total funds brought forward	33,701	-	33,701
	-----	-----	-----
TOTAL FUNDS CARRIED FORWARD	<u>39,955</u>	<u>-</u>	<u>39,955</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 September 2019 and 31 August 2020	-	-	805	805
DEPRECIATION				
At 1 September 2019	1	(1)	599	599
Charge for year	-	-	62	62
At 31 August 2020	1	(1)	661	661
NET BOOK VALUE				
At 31 August 2020	(1)	1	144	144
At 31 August 2019	(1)	1	206	206

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Tax reclaim	99	7,978

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	(1)	-
Social security and other taxes	148	162
Other creditors	131	127
Accrued expenses	720	720
	998	1,009

9. MOVEMENT IN FUNDS

	At 1/9/19 £	Net movement in funds £	At 31/8/20 £
Unrestricted funds			
General fund	39,955	(24,110)	15,845
TOTAL FUNDS	39,955	(24,110)	15,845

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,874	(55,984)	(24,110)
	<u>31,874</u>	<u>(55,984)</u>	<u>(24,110)</u>
TOTAL FUNDS	<u><u>31,874</u></u>	<u><u>(55,984)</u></u>	<u><u>(24,110)</u></u>

Comparatives for movement in funds

	At 1/9/18 £	Net movement in funds £	At 31/8/19 £
Unrestricted funds			
General fund	33,701	6,254	39,955
	<u>33,701</u>	<u>6,254</u>	<u>39,955</u>
TOTAL FUNDS	<u><u>33,701</u></u>	<u><u>6,254</u></u>	<u><u>39,955</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	142,592	(136,338)	6,254
	<u>142,592</u>	<u>(136,338)</u>	<u>6,254</u>
TOTAL FUNDS	<u><u>142,592</u></u>	<u><u>(136,338)</u></u>	<u><u>6,254</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/18 £	Net movement in funds £	At 31/8/20 £
Unrestricted funds			
General fund	33,701	(17,856)	15,845
	<u>33,701</u>	<u>(17,856)</u>	<u>15,845</u>
TOTAL FUNDS	<u><u>33,701</u></u>	<u><u>(17,856)</u></u>	<u><u>15,845</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	174,466	(192,322)	(17,856)
	—————	—————	—————
TOTAL FUNDS	<u>174,466</u>	<u>(192,322)</u>	<u>(17,856)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.

ASH SHIFA

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	90	-
Gift aid donations	28,269	142,592
	28,359	142,592
Other income		
Sundry Receipts	3,515	-
	31,874	142,592
EXPENDITURE		
Charitable activities		
Wages	12,532	16,985
Pensions	175	110
Advertising	-	1,066
Purchases	40,189	98,040
Room Hire	2,012	18,561
Sundry Expenses	54	144
Accountancy	960	960
Motor Expenses	-	384
Computer equipment	62	88
	55,984	136,338
Total resources expended	55,984	136,338
Net (expenditure)/income	(24,110)	6,254

This page does not form part of the statutory financial statements