

BLACKBURN U.K. TRUST

England & Wales · Charity number 1105234

Details

Status Registered

Legal form Other

Registered 2004-08-02

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

Contact

Address Blackburn Uk Trust
Office 1
Atlas House
73-75 Whalley Banks
Blackburn
BB2 1NT

Phone 03302369240

Email admin@blackburnuktrust.org

Website charity.blackburnuktrust.org

Activities

Objects: 1) TO RELIEVE PEOPLE IN NEED ANYWHERE IN THE WORLD BY ANY CHARITABLE MEANS WHICH THE TRUSTEES DETERMINE.2) ADVANCEMENT OF MUSLIM RELIGION3) ADVANCEMENT OF EDUCATION

Activities: Providing aid to the poor people across the globe. Providing and building worship places where needed. Providing aid to orphans, widows and old who have difficulties and are disabled.

Classification

- **How:** Provides Buildings/facilities/open Space, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Bangladesh
- India
- Indonesia
- Jordan
- Madagascar
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,521,894	£3,189,189	£1,980,557	9
2024-03-31	£2,943,612	£2,703,475	£647,852	5
2023-03-31	£1,623,495	£1,548,091	£407,715	2
2022-03-31	£1,342,292	£1,189,687	£332,311	0
2021-03-31	£967,496	£885,309	£179,706	0

Trustees

Name	Role	Appointed
MOHAMED SALEH SULEMAN DHANCHORA	Chair	2002-11-04
IQBAL OMARJI MASTER		2020-04-21
Mohamed Faruk Patel		2025-02-25
SULEMAN ADAM MAKDA		2016-12-15

BLACKBURN U.K. TRUST

England & Wales - Charity number 1105234

Accounts

BLACKBURN U.K. TRUST
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



BLACKBURN U.K. TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr M S Dhanchora
Mr M F Patel
Mr S A Makda
Mr I O Master

(Appointed 25 February 2025)

Principal address

Office 1
Atlas House
73-75 Whalley Banks
Blackburn
Lancashire
United Kingdom
BB2 1NT

Auditor

Xeinadin Audit Limited
Citygate
Longridge Road
Preston
Lancashire
United Kingdom
PR2 5BQ

BLACKBURN U.K. TRUST

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BLACKBURN U.K. TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the 's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The objectives of the charity are as outlined in the charity's Governing Instrument i.e., Trust Deed.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the should undertake.

Activities

Brief descriptions of charitable activities currently being conducted are.

(a) Giving donations to Muslim charitable organisations and institutions such as Mosques, Religious & Secular Schools, Orphanages, Hospitals etc. for their development and maintenance.

(b) Sponsoring poor children and orphans for their basic care and maintenance including providing them religious and secular education from elementary to advanced education through Muslim charitable organisations and institutions.

(c) Providing financial assistance to poor, to widows, disabled and old age people for food, clothing, shelter and medical treatment directly or through Muslim charitable organisations and institutions.

(d) Providing aid to relieve the suffering of people affected by disasters by providing food, shelter, and medical treatment.

(e) Providing housing and water facilities in villages by drilling boreholes and fitting hand pumps for use by the general public.

Achievements and performance

Significant activities and achievements against objectives

Charitable activities

During this accounting year ending 31 March 2025, the trustees consider that, like in the previous years, the charity has performed well. We thank and praise Allah for this and ask Him to accept our humble efforts, Ameen.

As in previous years, several orphanages, religious and secular schools, mosques, hospitals, and other charitable institutions have continued to benefit financially from our charity. Widows, refugees, poor and desolate people have also been supported financially, directly through other charitable organisations.

Financial review

In this year ending on 31 March 2025, we received £4,521,844 (2024: £2,942,887) donations from the general public and the charity spent £2,945,529 (2024: £2,534,929) for various projects and charity activities. The support costs were £186,418 (2024: £144,266) in this year.

Reserves policy

As at the year ending 31 March 2025, £103,836 (2024:£134,174) cash reserve is being carried forward to the new accounting period. The trustees consider that, given the nature of our work; a reasonable cash reserve should be always maintained to allow us to respond quickly to emergencies where immediate relief is needed.

BLACKBURN U.K. TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

The trustees have resolved to continue the current activities as the charity keeps receiving several appeals and requests for financial assistance from Orphanages, Mosques, Religious & Secular Schools, Hospitals and Relief Agencies.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. Reference and administrative details are shown in preceding section.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr M S Dhanchora

Mr M F Patel

(Appointed 25 February 2025)

Mr I Valley

(Resigned 23 January 2025)

Mr S A Makda

Mr I O Master

Recruitment and appointment of trustees

Trustees are recruited through a transparent process designed to ensure the Board has the appropriate skills, experience, and diversity. Appointments are made by the Board in line with legal requirements and the charity's governing documents.

Remuneration policy

None of the trustees has any beneficial interest in the charity. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 and of the incoming resources and application of resources of the for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

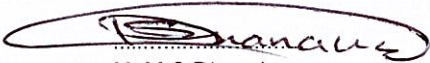
The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BLACKBURN U.K. TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees' report was approved by the Board of Trustees.



Mr M S Dhanchora
Trustee

Date: 27/01/2026

BLACKBURN U.K. TRUST

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BLACKBURN U.K. TRUST

Opinion

We have audited the financial statements of Blackburn U.K. Trust (the "Trust") for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

BLACKBURN U.K. TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BLACKBURN U.K. TRUST

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the 's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the relevant sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act, taxation legislation and data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and regulations.
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the company's legal advisors.

BLACKBURN U.K. TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BLACKBURN U.K. TRUST

There are inherent limitations in our audit procedures described above. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

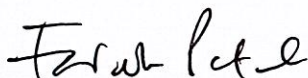
Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Farook Patel FCA (Senior Statutory Auditor)

For and on behalf of Xeinadin Audit Limited, Statutory Auditor

Chartered Accountants

Citygate

Longridge Road

Preston

Lancashire

PR2 5BQ

United Kingdom

Date: ...27/01/2026

BLACKBURN U.K. TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	223,815	4,298,029	4,521,844	211,469	2,731,418	2,942,887
Investments	3	-	50	50	-	725	725
Total income		<u>223,815</u>	<u>4,298,079</u>	<u>4,521,894</u>	<u>211,469</u>	<u>2,732,143</u>	<u>2,943,612</u>
Expenditure on:							
Raising funds	4	57,242	-	57,242	24,280	-	24,280
Charitable activities	5	186,418	2,945,529	3,131,947	144,266	2,534,929	2,679,195
Total expenditure		<u>243,660</u>	<u>2,945,529</u>	<u>3,189,189</u>	<u>168,546</u>	<u>2,534,929</u>	<u>2,703,475</u>
Net income/(expenditure) and movement in funds		(19,845)	1,352,550	1,332,705	42,923	197,214	240,137
Reconciliation of funds:							
Fund balances at 1 April 2024		339,384	308,468	647,852	296,461	111,254	407,715
Fund balances at 31 March 2025		<u>319,539</u>	<u>1,661,018</u>	<u>1,980,557</u>	<u>339,384</u>	<u>308,468</u>	<u>647,852</u>

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

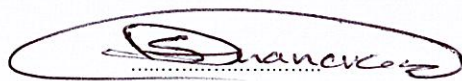
BLACKBURN U.K. TRUST

BALANCE SHEET


AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		663		1,328
Current assets					
Debtors	13	224,000		211,282	
Cash at bank and in hand		1,764,854		442,642	
		<u>1,988,854</u>		<u>653,924</u>	
Creditors: amounts falling due within one year	14	(8,960)		(7,400)	
Net current assets			<u>1,979,894</u>		<u>646,524</u>
Total assets less current liabilities			<u><u>1,980,557</u></u>		<u><u>647,852</u></u>
The funds of the					
Restricted income funds	15	1,661,018		308,468	
Unrestricted funds	16	319,539		339,384	
		<u>1,980,557</u>		<u>647,852</u>	

The financial statements were approved by the trustees on 27/01/2026



Mr M S Dhanchora
Trustee



Mr I O Master
Trustee

BLACKBURN U.K. TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	19	1,322,162		173,149	
Investing activities					
Investment income received		50		725	
Net cash generated from investing activities			50		725
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents		1,322,212		173,874	
Cash and cash equivalents at beginning of year		442,642		268,768	
Cash and cash equivalents at end of year		<u>1,764,854</u>		<u>442,642</u>	

BLACKBURN U.K. TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Blackburn U.K. Trust is an unincorporated charity in England and Wales. The registered office is Office 1, Atlas House, 73-75 Whalley Banks, Blackburn, BB2 1NT, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the 's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from the restricted grant is recognised when charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

BLACKBURN U.K. TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objectives of the charity and include project management. Support costs include governance costs. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and costs linked to the strategic management of the charity.

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% per annum straight line basis
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the balance sheet when the entity becomes party to the contractual provisions of the instrument.

BLACKBURN U.K. TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is exempt from tax on its charitable activities.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the entity is demonstrably committed to terminating an employee's employment or providing termination benefits.

1.12 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

BLACKBURN U.K. TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	223,815	4,298,029	4,521,844	211,469	2,731,418	2,942,887

3 Income from investments

	Restricted funds 2025 £	Restricted funds 2024 £
Interest receivable	50	725

4 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Advertising	57,242	24,280

5 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Grant funding of activities (see note 6)	2,945,529	2,534,929
Share of support and governance costs (see note 7)		
Support	186,418	144,266
	3,131,947	2,679,195
Analysis by fund		
Unrestricted funds	186,418	144,266
Restricted funds	2,945,529	2,534,929
	3,131,947	2,679,195

BLACKBURN U.K. TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6	Grants payable	Charitable activities	Charitable activities
		2025	2024
		£	£
	Grants to individuals	2,945,529	2,534,929
	-		
7	Support costs allocated to activities	2025	2024
		£	£
	Staff costs	97,589	64,389
	Depreciation	665	665
	Operating lease charges	7,860	6,600
	Advertising and printing	2,584	19,342
	Sundries	3,906	1,239
	Travelling and moitoring cost	43,133	37,835
	Bank charges	21,303	6,026
	Governance costs	9,378	8,170
		<u>186,418</u>	<u>144,266</u>
	Analysed between:		
	Charitable activities	186,418	144,266
8	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	7,860	7,200
	Depreciation of owned tangible fixed assets	665	665
	Operating lease charges	7,860	6,600
9	Trustees		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the during the year.		
10	Employees		
	The average monthly number of employees during the year was:	2025	2024
		Number	Number
	Emplooyees	9	5

BLACKBURN U.K. TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Employees	(Continued)	
Employment costs	2025	2024
	£	£
Wages and salaries	89,830	59,981
Social security costs	7,759	4,408
	<u>97,589</u>	<u>64,389</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Computers £
Cost	
At 1 April 2024	2,658
At 31 March 2025	<u>2,658</u>
Depreciation and impairment	
At 1 April 2024	1,330
Depreciation charged in the year	665
At 31 March 2025	<u>1,995</u>
Carrying amount	
At 31 March 2025	<u>663</u>
At 31 March 2024	<u>1,328</u>

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	224,000	211,282
	<u>224,000</u>	<u>211,282</u>

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	8,960	7,400
	<u>8,960</u>	<u>7,400</u>

BLACKBURN U.K. TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
	308,468	4,298,079	(2,945,529)	1,661,018
	<u>308,468</u>	<u>4,298,079</u>	<u>(2,945,529)</u>	<u>1,661,018</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
	111,254	2,732,143	(2,534,929)	308,468
	<u>111,254</u>	<u>2,732,143</u>	<u>(2,534,929)</u>	<u>308,468</u>

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	339,384	223,815	(243,660)	319,539
	<u>339,384</u>	<u>223,815</u>	<u>(243,660)</u>	<u>319,539</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	296,461	211,469	(168,546)	339,384
	<u>296,461</u>	<u>211,469</u>	<u>(168,546)</u>	<u>339,384</u>

17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	663	-	663
Current assets/(liabilities)	318,876	1,661,018	1,979,894
	<u>319,539</u>	<u>1,661,018</u>	<u>1,980,557</u>

BLACKBURN U.K. TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	1,328	-	1,328
Current assets/(liabilities)	338,056	308,468	646,524
	<u>339,384</u>	<u>308,468</u>	<u>647,852</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

19 Cash generated from operations

	2025 £	2024 £
Surplus for the year	1,332,705	240,137
Adjustments for:		
Investment income recognised in statement of financial activities	(50)	(725)
Depreciation and impairment of tangible fixed assets	665	665
Movements in working capital:		
(Increase) in debtors	(12,718)	(67,003)
Increase in creditors	1,560	75
Cash generated from operations	<u>1,322,162</u>	<u>173,149</u>

20 Analysis of changes in net funds

There was no material debt during the year.

BLACKBURN U.K. TRUST

England & Wales - Charity number 1105234

Accounts

REGISTERED CHARITY NUMBER: 1105234

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
BLACKBURN U.K. TRUST**

Xeinadin Audit Ltd (Statutory Auditor)
Ground Floor
Citygate
Longridge Rd
Preston
PR2 5BQ

BLACKBURN U.K. TRUST

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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BLACKBURN U.K. TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees	M S S Dhanchora I Master I Vally S A Makda
Principal address	Richmond House 50 Tontine Street Blackburn BB1 7ED
Registered charity number	1105234
Auditors	Xeinadin Audit Ltd (Statutory Auditor) Ground Floor Citygate Longridge Rd Preston PR2 5BQ

BLACKBURN U.K. TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 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

The objectives of the charity are as outlined in the charity's Governing Instrument i.e., Trust Deed.

Current Activities

Brief descriptions of charitable activities currently being conducted are.

(a) Giving donations to Muslim charitable organisations and institutions such as Mosques, Religious & Secular Schools, Orphanages, Hospitals etc. for their development and maintenance.

(b) Sponsoring poor children and orphans for their basic care and maintenance including providing them religious and secular education from elementary to advanced education through Muslim charitable organisations and institutions.

(c) Providing financial assistance to poor, to widows, disabled and old age people for food, clothing, shelter and medical treatment directly or through Muslim charitable organisations and institutions.

(d) Providing aid to relieve the suffering of people affected by disasters by providing food, shelter, and medical treatment.

(e) Providing housing and water facilities in villages by drilling boreholes and fitting hand pumps for use by the general public.

Achievement and performance

Charitable activities

During this accounting year ending 31 March 2024, the trustees consider that, like in the previous years, the charity has performed well. We thank and praise Allah for this and ask Him to accept our humble efforts, Ameen.

As in previous years, several orphanages, religious and secular schools, mosques, hospitals, and other charitable institutions have continued to benefit financially from our charity. Widows, refugees, poor and desolate people have also been supported financially, directly and through other charitable organisations.

Financial review

Financial position

In this year ending on 31 March 2024, we received £2,731,419 (2023: £1,478,788) donations from the general public and the charity spent £2,534,929 (2023: £1,457,346) for various projects and charity activities. The support costs were £144,266 (2023: £78,245) in this year.

Reserves policy

As at the year ending 31 March 2024, £134,174 (2023: £157,514) cash reserve is being carried forward to the new accounting period. The trustees consider that, given the nature of our work; a reasonable cash reserve should be always maintained to allow us to respond quickly to emergencies where immediate relief is needed.

Future plans

The trustees have resolved to continue the current activities as the charity keeps receiving several appeals and requests for financial assistance from Orphanages, Mosques, Religious & Secular Schools, Hospitals and Relief Agencies.

BLACKBURN U.K. TRUST

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. Reference and administrative details are shown in the preceding section.

Risk management

The trustees actively review the major risk which the charity faces on a regular basis and believe that maintaining reserves at adequate levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

The trustees have also examined the operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Statement of trustees' responsibilities

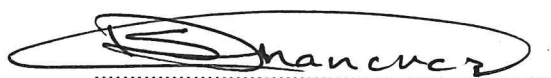
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper 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 the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 22/01/2025 and signed on its behalf by:



M S S Dhanchora - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BLACKBURN U.K. TRUST

Opinion

We have audited the financial statements of Blackburn U.K. Trust (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BLACKBURN U.K. TRUST

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BLACKBURN U.K. TRUST**

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the company's legal advisors.

There are inherent limitations in our audit procedures described above. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Xeinadin Audit Ltd (Statutory Auditor)
Ground Floor
Citygate
Longridge Rd
Preston
PR2 5BQ

Date: 23/01/2025 .

BLACKBURN U.K. TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
Income and endowments from					
Donations and legacies	2	211,469	2,731,418	2,942,887	1,623,353
Investment income	3	-	725	725	142
Total		<u>211,469</u>	<u>2,732,143</u>	<u>2,943,612</u>	<u>1,623,495</u>
Expenditure on					
Raising funds	4	24,280	-	24,280	12,500
Charitable activities					
Restricted grants	5	-	2,534,929	2,534,929	1,457,346
Charitable activities		144,266	-	144,266	78,245
Total		<u>168,546</u>	<u>2,534,929</u>	<u>2,703,475</u>	<u>1,548,091</u>
NET INCOME		42,923	197,214	240,137	75,404
Reconciliation of funds					
Total funds brought forward		296,461	111,254	407,715	332,311
Total funds carried forward		<u><u>339,384</u></u>	<u><u>308,468</u></u>	<u><u>647,852</u></u>	<u><u>407,715</u></u>

Continuing operations

All income and expenditure has arisen from continuing activities.

BLACKBURN U.K. TRUST

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
Fixed assets					
Tangible assets	11	1,328	-	1,328	1,993
Current assets					
Debtors	12	211,282	-	211,282	144,278
Cash at bank and in hand		134,174	308,468	442,642	268,768
		<u>345,456</u>	<u>308,468</u>	<u>653,924</u>	<u>413,046</u>
Creditors					
Amounts falling due within one year	13	(7,400)	-	(7,400)	(7,324)
Net current assets		<u>338,056</u>	<u>308,468</u>	<u>646,524</u>	<u>405,722</u>
Total assets less current liabilities		<u>339,384</u>	<u>308,468</u>	<u>647,852</u>	<u>407,715</u>
NET ASSETS		<u>339,384</u>	<u>308,468</u>	<u>647,852</u>	<u>407,715</u>
Funds	15				
Unrestricted funds				339,384	296,461
Restricted funds				308,468	111,254
Total funds				<u>647,852</u>	<u>407,715</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22/01/2025 and were signed on its behalf by:



M S S Dhanchora - Trustee



I Master - Trustee

BLACKBURN U.K. TRUST**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	173,149	56,172
Net cash provided by operating activities		<u>173,149</u>	<u>56,172</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(2,658)
Interest received		725	142
Net cash provided by/(used in) investing activities		<u>725</u>	<u>(2,516)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		173,874	53,656
Cash and cash equivalents at the end of the reporting period		<u>268,768</u>	<u>215,112</u>
Cash and cash equivalents at the end of the reporting period		<u>442,642</u>	<u>268,768</u>

The notes form part of these financial statements

BLACKBURN U.K. TRUST

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

1. Reconciliation of net income to net cash flow from operating activities			
		2024	2023
		£	£
Net income for the reporting period (as per the Statement of Financial Activities)		240,137	75,404
Adjustments for:			
Depreciation charges		665	665
Interest received		(725)	(142)
Increase in debtors		(67,004)	(19,879)
Increase in creditors		76	124
		<u>173,149</u>	<u>56,172</u>
Net cash provided by operations		<u>173,149</u>	<u>56,172</u>
2. Analysis of changes in net funds			
	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	268,768	173,874	442,642
	<u>268,768</u>	<u>173,874</u>	<u>442,642</u>
Total	<u>268,768</u>	<u>173,874</u>	<u>442,642</u>

The notes form part of these financial statements

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.

Income from the restricted grant is recognised when charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

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.

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objectives of the charity and include project management. Support costs include governance costs. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and costs linked to the strategic management of the charity.

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

BLACKBURN U.K. TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

1. Accounting policies - continued

Tangible fixed assets

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

Computer equipments - 25% per annum straight line basis

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. Donations and legacies

	2024	2023
	£	£
Donations	2,731,419	1,478,788
Gift aid	211,468	144,565
	<u>2,942,887</u>	<u>1,623,353</u>

3. Investment income

	2024	2023
	£	£
Interest receivable	725	142
	<u>725</u>	<u>142</u>

BLACKBURN U.K. TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

4. Raising funds

Raising donations and legacies

	2024	2023
	£	£
Advertisement and marketing	<u>24,280</u>	<u>12,500</u>

5. Charitable activities costs

	Grant funding of activities (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Restricted grants	2,534,929	-	2,534,929
Charitable activities	-	144,266	144,266
	<u>2,534,929</u>	<u>144,266</u>	<u>2,679,195</u>

6. Grants payable

	2024	2023
	£	£
Restricted grants	<u>2,534,929</u>	<u>1,457,346</u>

7. Support costs

	Management	Finance	Governance costs	Totals
	£	£	£	£
Charitable activities	<u>130,070</u>	<u>6,026</u>	<u>8,170</u>	<u>144,266</u>

Support costs, included in the above, are as follows:

	2024 Charitable activities	2023 Total activities
	£	£
Wages	59,981	14,950
Social security	4,408	-
Other operating leases	6,600	5,000
Advertising and printing	19,342	26,433
Sundries	1,239	11,107
Travelling and monitoring cost	37,835	10,452
Depreciation on tangible asset	665	665
Bank charges	6,026	2,438
Auditors' remuneration	7,200	6,000
Accountancy and legal fees	970	1,200
	<u>144,266</u>	<u>78,245</u>

BLACKBURN U.K. TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

8. Trustees' remuneration and benefits

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

Trustees' expenses

During the year, the charity paid £720 for travelling and accommodation expense of a trustee for charitable purposes.

9. Staff costs

	2024	2023
	£	£
Wages and salaries	59,981	14,950
Social security costs	4,408	-
	<u>64,389</u>	<u>14,950</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Employees	<u>5</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

10. Comparatives for the statement of financial activities

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
Income and endowments from			
Donations and legacies	144,565	1,478,788	1,623,353
Investment income	-	142	142
Total	<u>144,565</u>	<u>1,478,930</u>	<u>1,623,495</u>
Expenditure on			
Raising funds	12,500	-	12,500
Charitable activities			
Restricted grants	-	1,457,346	1,457,346
Charitable activities	78,245	-	78,245
Total	<u>90,745</u>	<u>1,457,346</u>	<u>1,548,091</u>
NET INCOME	53,820	21,584	75,404
Reconciliation of funds			
Total funds brought forward	242,641	89,670	332,311
Total funds carried forward	<u>296,461</u>	<u>111,254</u>	<u>407,715</u>

BLACKBURN U.K. TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

11. Tangible fixed assets			
			Computer equipment £
Cost			
At 1 April 2023 and 31 March 2024			2,658
Depreciation			
At 1 April 2023			665
Charge for year			665
At 31 March 2024			1,330
Net book value			
At 31 March 2024			1,328
At 31 March 2023			1,993
12. Debtors: amounts falling due within one year		2024	2023
		£	£
Other debtors		211,282	144,278
13. Creditors: amounts falling due within one year		2024	2023
		£	£
Other creditors		7,400	7,324
14. Leasing agreements			
Minimum lease payments under non-cancellable operating leases fall due as follows:			
		2024	2023
		£	£
Within one year		6,600	5,000
Between one and five years		6,600	5,000
		13,200	10,000
15. Movement in funds			
		Net movement in funds	At
	At 1.4.23	£	31.3.24
	£	£	£
Unrestricted funds			
General fund	296,461	42,923	339,384
Restricted funds			
Restricted	111,254	197,214	308,468
TOTAL FUNDS	407,715	240,137	647,852

BLACKBURN U.K. TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

15. 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	211,469	(168,546)	42,923
Restricted funds			
Restricted	2,732,143	(2,534,929)	197,214
TOTAL FUNDS	<u>2,943,612</u>	<u>(2,703,475)</u>	<u>240,137</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	242,641	53,820	296,461
Restricted funds			
Restricted	89,670	21,584	111,254
TOTAL FUNDS	<u>332,311</u>	<u>75,404</u>	<u>407,715</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	144,565	(90,745)	53,820
Restricted funds			
Restricted	1,478,930	(1,457,346)	21,584
TOTAL FUNDS	<u>1,623,495</u>	<u>(1,548,091)</u>	<u>75,404</u>

Purpose of funds

All donations received by the charity are categorised as restricted funds. Unrestricted funds include gift aid money received from HMRC.

BLACKBURN U.K. TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

16. Related party disclosures

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

BLACKBURN U.K. TRUST

England & Wales - Charity number 1105234

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
BLACKBURN U.K. TRUST

Xeinadin Audit Ltd (Statutory Auditor)
100 Barbirolli Square
Manchester
M2 3BD

BLACKBURN U.K. TRUST

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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BLACKBURN U.K. TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees	M S S Dhanchora I Master I Vally S A Makda
Prinicipal address	Richmond House 50 Tontine Street Blackburn BB1 7ED
Registered charity number	1105234
Auditors	Xeinadin Audit Ltd (Statutory Auditor) 100 Barbirolli Square Manchester M2 3BD

BLACKBURN U.K. TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 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

The objectives of the charity are as outlined in the charity's Governing Instrument i.e., Trust Deed.

Current Activities

Brief descriptions of charitable activities currently being conducted are.

(a) Giving donations to Muslim charitable organisations and institutions such as Mosques, Religious & Secular Schools, Orphanages, Hospitals etc. for their development and maintenance.

(b) Sponsoring poor children and orphans for their basic care and maintenance including providing them religious and secular education from elementary to advanced education through Muslim charitable organisations and institutions.

(c) Providing financial assistance to poor, to widows, disabled and old age people for food, clothing, shelter and medical treatment directly or through Muslim charitable organisations and institutions.

(d) Providing aid to relieve the suffering of people affected by disasters by providing food, shelter, and medical treatment.

(e) Providing housing and water facilities in villages by drilling boreholes and fitting hand pumps for use by the general public.

Achievement and performance

Charitable activities

During this accounting year ending 31 March 2023, the trustees consider that, like in the previous years, the charity has performed well. We thank and praise Allah for this and ask Him to accept our humble efforts, Ameen.

As in previous years, several orphanages, religious and secular schools, mosques, hospitals, and other charitable institutions have continued to benefit financially from our charity. Widows, refugees, poor and desolate people have also been supported financially, directly and through other charitable organisations.

Financial review

Financial position

In this year ending on 31 March 2023, we received £1,478,788 (2022: £1,149,717) donations from the general public and the charity spent £1,457,346 (2022: £1,172,897) for various projects and charity activities. The support costs were £78,245 (2022: £16,790) in this year.

Reserves policy

As at the year ending 31 March 2023, £157,514 (2022: £125,442) cash reserve is being carried forward to the new accounting period. The trustees consider that, given the nature of our work; a reasonable cash reserve should be always maintained to allow us to respond quickly to emergencies where immediate relief is needed.

Future plans

The trustees have resolved to continue the current activities as the charity keeps receiving several appeals and requests for financial assistance from Orphanages, Mosques, Religious & Secular Schools, Hospitals and Relief Agencies.

BLACKBURN U.K. TRUST

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. Reference and administrative details are shown in the preceding section.

Risk management

The trustees actively review the major risk which the charity faces on a regular basis and believe that maintaining reserves at adequate levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

The trustees have also examined the operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper 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 the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on19/1/2024..... and signed on its behalf by:



.....
I Master - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BLACKBURN U.K. TRUST

Opinion

We have audited the financial statements of Blackburn U.K. Trust (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BLACKBURN U.K. TRUST

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 1 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BLACKBURN U.K. TRUST**

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

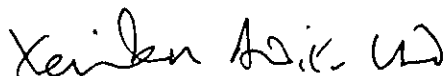
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Xeinadin Audit Ltd (Statutory Auditor)
100 Barbirolli Square
Manchester
M2 3BD

Date: 22/1/2024

BLACKBURN U.K. TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
Income and endowments from					
Donations and legacies	2	144,565	1,478,788	1,623,353	1,342,292
Investment income	3	-	142	142	-
Total		<u>144,565</u>	<u>1,478,930</u>	<u>1,623,495</u>	<u>1,342,292</u>
Expenditure on					
Raising funds	4	12,500	-	12,500	-
Charitable activities					
Restricted grants	5	-	1,457,346	1,457,346	1,172,897
Charitable activities		78,245	-	78,245	16,790
Total		<u>90,745</u>	<u>1,457,346</u>	<u>1,548,091</u>	<u>1,189,687</u>
NET INCOME		53,820	21,584	75,404	152,605
Reconciliation of funds					
Total funds brought forward		242,641	89,670	332,311	179,706
Total funds carried forward		<u>296,461</u>	<u>111,254</u>	<u>407,715</u>	<u>332,311</u>

Continuing operations

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

BLACKBURN U.K. TRUST

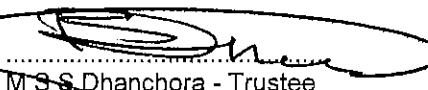
BALANCE SHEET
31 MARCH 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
Fixed assets					
Tangible assets	11	1,993	-	1,993	-
Current assets					
Debtors	12	144,278	-	144,278	124,399
Cash at bank and in hand		157,514	111,254	268,768	215,112
		<u>301,792</u>	<u>111,254</u>	<u>413,046</u>	<u>339,511</u>
Creditors					
Amounts falling due within one year	13	(7,324)	-	(7,324)	(7,200)
		<u>294,468</u>	<u>111,254</u>	<u>405,722</u>	<u>332,311</u>
Net current assets					
		<u>294,468</u>	<u>111,254</u>	<u>405,722</u>	<u>332,311</u>
Total assets less current liabilities		<u>296,461</u>	<u>111,254</u>	<u>407,715</u>	<u>332,311</u>
NET ASSETS		<u>296,461</u>	<u>111,254</u>	<u>407,715</u>	<u>332,311</u>
Funds					
Unrestricted funds	15			296,461	242,641
Restricted funds				111,254	89,670
Total funds				<u>407,715</u>	<u>332,311</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19/11/2024 and were signed on its behalf by:



.....
I Master - Trustee



.....
M S S Dhanchora - Trustee

The notes form part of these financial statements

BLACKBURN U.K. TRUST**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	56,172	35,056
Net cash provided by operating activities		<u>56,172</u>	<u>35,056</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,658)	-
Interest received		142	-
Net cash (used in)/provided by investing activities		<u>(2,516)</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		<u>53,656</u>	<u>35,056</u>
Cash and cash equivalents at the beginning of the reporting period		<u>215,112</u>	<u>180,056</u>
Cash and cash equivalents at the end of the reporting period		<u><u>268,768</u></u>	<u><u>215,112</u></u>

The notes form part of these financial statements

BLACKBURN U.K. TRUST

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

1. Reconciliation of net income to net cash flow from operating activities

	2023 £	2022 £
Net income for the reporting period (as per the Statement of Financial Activities)	75,404	152,605
Adjustments for:		
Depreciation charges	665	-
Interest received	(142)	-
Increase in debtors	(19,879)	(124,399)
Increase in creditors	124	6,850
Net cash provided by operations	<u>56,172</u>	<u>35,056</u>

2. Analysis of changes in net funds

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	215,112	53,656	268,768
	<u>215,112</u>	<u>53,656</u>	<u>268,768</u>
Total	<u>215,112</u>	<u>53,656</u>	<u>268,768</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 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.

Income from the restricted grant is recognised when charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

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.

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objectives of the charity and include project management. Support costs include governance costs. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and costs linked to the strategic management of the charity.

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1. Accounting policies - continued

Tangible fixed assets

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

Computer equipments - 25% per annum straight line basis

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. Donations and legacies

	2023 £	2022 £
Donations	1,478,788	1,149,717
Gift aid	144,565	192,575
	<u>1,623,353</u>	<u>1,342,292</u>

3. Investment income

	2023 £	2022 £
Interest receivable	142	-
	<u>142</u>	<u>-</u>

BLACKBURN U.K. TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

4. Raising funds

Raising donations and legacies

	2023 £	2022 £
Advertisement and marketing	12,500	-

5. Charitable activities costs

	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Restricted grants	1,457,346	-	1,457,346
Charitable activities	-	78,245	78,245
	<u>1,457,346</u>	<u>78,245</u>	<u>1,535,591</u>

6. Grants payable

	2023 £	2022 £
Restricted grants	1,457,346	1,172,897

7. Support costs

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	68,607	2,438	7,200	78,245

Support costs, included in the above, are as follows:

	2023 Charitable activities £	2022 Total activities £
Wages	14,950	-
Other operating leases	5,000	-
Advertising and printing	26,433	5,532
Sundries	11,107	821
Travelling and monitoring cost	10,452	-
Depreciation on tangible asset	665	-
Bank charges	2,438	3,237
Auditors' remuneration	6,000	6,000
Accountancy and legal fees	1,200	1,200
	<u>78,245</u>	<u>16,790</u>

BLACKBURN U.K. TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

8. Trustees' remuneration and benefits

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

Trustees' expenses

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

9. Staff costs

	2023	2022
	£	£
Wages and salaries	14,950	-
	<u>14,950</u>	<u>-</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Employees	<u>2</u>	<u>-</u>

No employees received emoluments in excess of £60,000.

10. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted fund £	Total funds £
Income and endowments from			
Donations and legacies	192,576	1,149,716	1,342,292
	<u>192,576</u>	<u>1,149,716</u>	<u>1,342,292</u>
Expenditure on			
Charitable activities			
Restricted grants	-	1,172,897	1,172,897
Charitable activities	16,790	-	16,790
	<u>16,790</u>	<u>1,172,897</u>	<u>1,189,687</u>
Total	<u>16,790</u>	<u>1,172,897</u>	<u>1,189,687</u>
NET INCOME/(EXPENDITURE)	175,786	(23,181)	152,605
Reconciliation of funds			
Total funds brought forward	66,855	112,851	179,706
	<u>66,855</u>	<u>112,851</u>	<u>179,706</u>
Total funds carried forward	<u>242,641</u>	<u>89,670</u>	<u>332,311</u>

11. Tangible fixed assets			Computer equipment £
Cost			
Additions			2,658
Depreciation			
Charge for year			665
Net book value			
At 31 March 2023			1,993
At 31 March 2022			-
12. Debtors: amounts falling due within one year		2023	2022
		£	£
Other debtors		144,278	124,399
13. Creditors: amounts falling due within one year		2023	2022
		£	£
Other creditors		7,324	7,200
14. Leasing agreements			
Minimum lease payments under non-cancellable operating leases fall due as follows:			
		2023	2022
		£	£
Within one year		5,000	-
Between one and five years		5,000	-
		10,000	-
15. Movement in funds			
	At 1.4.22	Net	At
	£	movement	31.3.23
Unrestricted funds		in funds	£
General fund	242,641	£	296,461
Restricted funds			
Restricted	89,670	21,584	111,254
TOTAL FUNDS	332,311	75,404	407,715

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

15. 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	144,565	(90,745)	53,820
Restricted funds			
Restricted	1,478,930	(1,457,346)	21,584
TOTAL FUNDS	<u>1,623,495</u>	<u>(1,548,091)</u>	<u>75,404</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	66,855	175,786	242,641
Restricted funds			
Restricted	112,851	(23,181)	89,670
TOTAL FUNDS	<u>179,706</u>	<u>152,605</u>	<u>332,311</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	192,576	(16,790)	175,786
Restricted funds			
Restricted	1,149,716	(1,172,897)	(23,181)
TOTAL FUNDS	<u>1,342,292</u>	<u>(1,189,687)</u>	<u>152,605</u>

Purpose of funds

All donations received by the charity are categorised as restricted funds. Unrestricted funds include gift aid money received from HMRC.

BLACKBURN U.K. TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

16. Related party disclosures

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

BLACKBURN U.K. TRUST

England & Wales - Charity number 1105234

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
BLACKBURN U.K. TRUST

Xeinadin Audit Ltd (Statutory Auditor)
36 Old Jewry
London
EC2R 8DD

BLACKBURN U.K. TRUST

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FOR THE YEAR ENDED 31 MARCH 2022**

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BLACKBURN U.K. TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 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

Brief descriptions of charitable activities currently being conducted are.

(a) Giving donations to Muslim charitable organisations and institutions such as Mosques, Religious & Secular Schools, Orphanages, Hospitals etc. for their development and maintenance.

(b) Sponsoring poor children and orphans for their basic care and maintenance including providing them religious and secular education from elementary to advanced education through Muslim charitable organisations and institutions.

(c) Providing financial assistance to poor, to widows, disabled and old age people for food, clothing, shelter and medical treatment directly or through Muslim charitable organisations and institutions.

(d) Providing aid to relieve the suffering of people affected by disasters by providing food, shelter, and medical treatment.

(e) Providing housing and water facilities in villages by drilling boreholes and fitting hand pumps for use by the general public.

Achievement and performance

During this accounting period (year ending 31 March 2022), the trustees consider that, like in the previous years, the charity has performed well. We thank and praise Allah for this and ask Him to accept our humble efforts, Ameen.

As in previous years, several orphanages, religious and secular schools, mosques, hospitals, and other charitable institutions have continued to benefit financially from our charity. Widows, refugees, poor and desolate people have also been supported financially, directly and through other charitable organisations.

Financial review

Financial position

In this year ending on 31 March 2022, we received £1,342,292 donations from the general public (2021: £967,476), and the charity spent £ 1,172,897 for various projects and charity activities (2020: £870,401). The support costs were £10,437 in this year.

Reserves policy

As at the year ending 31 March 2022, £215,112 cash reserve is being carried forward to the new accounting period. The trustees consider that, given the nature of our work; a reasonable cash reserve should be always maintained to allow us to respond quickly to emergencies where immediate relief is needed.

Future plans

The trustees have resolved to continue the current activities as the charity keeps receiving several appeals and requests for financial assistance from Orphanages, Mosques, Religious & Secular Schools, Hospitals and Relief Agencies.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. Reference and administrative details are shown in the preceding section.

BLACKBURN U.K. TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

Risk management

The trustees actively review the major risk which the charity faces on a regular basis and believe that maintaining reserves at adequate levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

The trustees have also examined the operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Reference and administrative details

Registered Charity number

1105234

Principal address

4 Bargee Close
Blackburn
BB1 1BW

Trustees

M S S Dhanchora
I Master
I Vally
S A Makda

Auditors

Xeinadin Audit Ltd (Statutory Auditor)
36 Old Jewry
London
EC2R 8DD

Statement of trustees' responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

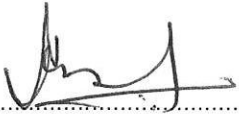
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper 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 the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BLACKBURN U.K. TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

Approved by order of the board of trustees on8/9/22..... and signed on its behalf by:



.....
I Master - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BLACKBURN U.K. TRUST

Opinion

We have audited the financial statements of Blackburn U.K. Trust (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BLACKBURN U.K. TRUST

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BLACKBURN U.K. TRUST

- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 3 were indicative of potential bias; and

- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;

- reading the minutes of meetings of those charged with governance;

- enquiring of management as to actual and potential litigation and claims; and

- reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Other matters which we are required to address

The financial statements of the comparative period were not audited, our opinion is not modified in this regard. The financial statements and opening balances of Blackburn U.K. Trust as at 1 April 2021 were independently examined by an independent examiner who has expressed an unmodified opinion on those statements.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Farook Patel FCA (Senior Statutory Auditor)
Xeinadin Audit Ltd (Statutory Auditor)
36 Old Jewry
London
EC2R 8DD

Date: 20/9/2022

BLACKBURN U.K. TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
Income and endowments from					
Donations and legacies	2	192,576	1,149,716	1,342,292	967,476
Investment income	3	-	-	-	21
Total		<u>192,576</u>	<u>1,149,716</u>	<u>1,342,292</u>	<u>967,497</u>
Expenditure on Charitable activities					
Restricted grants	4	6,353	1,172,897	1,179,250	885,311
Other		<u>10,437</u>	<u>-</u>	<u>10,437</u>	<u>-</u>
Total		<u>16,790</u>	<u>1,172,897</u>	<u>1,189,687</u>	<u>885,311</u>
NET INCOME/(EXPENDITURE)		175,786	(23,181)	152,605	82,186
Reconciliation of funds					
Total funds brought forward		<u>66,855</u>	<u>112,851</u>	<u>179,706</u>	<u>97,520</u>
Total funds carried forward		<u><u>242,641</u></u>	<u><u>89,670</u></u>	<u><u>332,311</u></u>	<u><u>179,706</u></u>

Continuing operations

All income and expenditure has arisen from continuing activities.

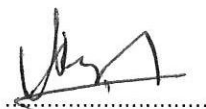
The notes form part of these financial statements

BLACKBURN U.K. TRUST

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
Current assets					
Debtors	9	124,399	-	124,399	-
Cash at bank and in hand		<u>125,442</u>	<u>89,670</u>	<u>215,112</u>	<u>180,056</u>
		249,841	89,670	339,511	180,056
Creditors					
Amounts falling due within one year	10	(7,200)	-	(7,200)	(350)
		<u>242,641</u>	<u>89,670</u>	<u>332,311</u>	<u>179,706</u>
Net current assets					
		<u>242,641</u>	<u>89,670</u>	<u>332,311</u>	<u>179,706</u>
Total assets less current liabilities		<u>242,641</u>	<u>89,670</u>	<u>332,311</u>	<u>179,706</u>
NET ASSETS		<u>242,641</u>	<u>89,670</u>	<u>332,311</u>	<u>179,706</u>
Funds					
	11				
Unrestricted funds				242,641	66,830
Restricted funds				<u>89,670</u>	<u>112,876</u>
Total funds				<u>332,311</u>	<u>179,706</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8/9/2022 and were signed on its behalf by:



I Master - Trustee



M S S Dhanchora - Trustee

The notes form part of these financial statements

BLACKBURN U.K. TRUST

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>35,056</u>	<u>82,515</u>
Net cash provided by operating activities		<u>35,056</u>	<u>82,515</u>
Cash flows from investing activities			
Interest received		<u>-</u>	<u>21</u>
Net cash provided by investing activities		<u>-</u>	<u>21</u>
Change in cash and cash equivalents in the reporting period			
		35,056	82,536
Cash and cash equivalents at the beginning of the reporting period		<u>180,056</u>	<u>97,520</u>
Cash and cash equivalents at the end of the reporting period		<u>215,112</u>	<u>180,056</u>

The notes form part of these financial statements

BLACKBURN U.K. TRUST

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

1.	Reconciliation of net income to net cash flow from operating activities	2022	2021	
		£	£	
	Net income for the reporting period (as per the Statement of Financial Activities)	152,605	82,186	
	Adjustments for:			
	Interest received	-	(21)	
	Increase in debtors	(124,399)	-	
	Increase in creditors	<u>6,850</u>	<u>350</u>	
	Net cash provided by operations	<u><u>35,056</u></u>	<u><u>82,515</u></u>	
2.	Analysis of changes in net funds			
		At 1.4.21	Cash flow	At 31.3.22
		£	£	£
	Net cash			
	Cash at bank and in hand	<u>180,056</u>	<u>35,056</u>	<u>215,112</u>
		<u>180,056</u>	<u>35,056</u>	<u>215,112</u>
	Total	<u><u>180,056</u></u>	<u><u>35,056</u></u>	<u><u>215,112</u></u>

The notes form part of these financial statements

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.

Income from the restricted grant is recognised when charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

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.

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objectives of the charity and include project management. Support costs include governance costs. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and costs linked to the strategic management of the charity.

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1. Accounting policies - continued

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. Donations and legacies

	2022 £	2021 £
Donations	1,149,717	967,476
Gift aid	192,575	-
	<u>1,342,292</u>	<u>967,476</u>

3. Investment income

	2022 £	2021 £
Interest receivable	-	21
	<u>-</u>	<u>21</u>

4. Charitable activities costs

	Direct Costs £	Grant funding of activities (see note 5) £	Totals £
Restricted Grants	<u>6,353</u>	<u>1,172,897</u>	<u>1,179,250</u>

5. Grants payable

	2022 £	2021 £
Restricted grants	<u>1,172,897</u>	<u>870,401</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

6. Support costs

	Finance £	Governance costs £	Totals £
Other resources expended	<u>3,237</u>	<u>7,200</u>	<u>10,437</u>

Support costs, included in the above, are as follows:

	2022 Other resources expended £	2021 Total activities £
Bank charges	3,237	2,613
Auditors' remuneration	6,000	-
Accountancy and legal fees	<u>1,200</u>	<u>10,558</u>
	<u>10,437</u>	<u>13,171</u>

7. Trustees' remuneration and benefits

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

Trustees' expenses

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

8. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted fund £	Total funds £
Income and endowments from			
Donations and legacies	80,751	886,725	967,476
Investment income	<u>21</u>	<u>-</u>	<u>21</u>
Total	<u>80,772</u>	<u>886,725</u>	<u>967,497</u>
Expenditure on			
Charitable activities			
Restricted grants	14,910	870,401	885,311
NET INCOME	65,862	16,324	82,186
Transfers between funds	<u>968</u>	<u>(968)</u>	<u>-</u>
Net movement in funds	66,830	15,356	82,186
Reconciliation of funds			
Total funds brought forward	-	97,520	97,520

8. Comparatives for the statement of financial activities - continued	Unrestricted fund £	Restricted fund £	Total funds £
Total funds carried forward	<u>66,830</u>	<u>112,876</u>	<u>179,706</u>
9. Debtors: amounts falling due within one year		2022 £	2021 £
Other debtors		<u>124,399</u>	<u>-</u>
10. Creditors: amounts falling due within one year		2022 £	2021 £
Other creditors		<u>7,200</u>	<u>350</u>
11. Movement in funds		Net movement in funds £	At 31.3.22 £
	At 1.4.21 £		
Unrestricted funds			
General fund	66,855	175,786	242,641
Restricted funds			
Restricted	112,851	(23,181)	89,670
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>179,706</u>	<u>152,605</u>	<u>332,311</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	192,576	(16,790)	175,786
Restricted funds			
Restricted	1,149,716	(1,172,897)	(23,181)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,342,292</u>	<u>(1,189,687)</u>	<u>152,605</u>

11. Movement in funds - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	-	65,862	968	66,830
Restricted funds				
Restricted	97,520	16,324	(968)	112,876
TOTAL FUNDS	<u>97,520</u>	<u>82,186</u>	<u>-</u>	<u>179,706</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,772	(14,910)	65,862
Restricted funds			
Restricted	886,725	(870,401)	16,324
TOTAL FUNDS	<u>967,497</u>	<u>(885,311)</u>	<u>82,186</u>

12. Related party disclosures

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

BLACKBURN U.K. TRUST

England & Wales - Charity number 1105234

Accounts

Charity Number: 1105234

Blackburn U.K. Trust

Trustee Report and financial statements

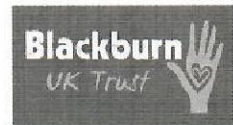
For the year ended 31 March 2021

Blackburn U.K. Trust

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Blackburn U.K. Trust



ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

Reference and Administrative Details

Charity Name Blackburn U.K. Trust

Charity Registration number 1105234

Principal office address 4 Bargee Close
Blackburn
Lancashire
BB1 1BW

Trustees	Mohamed Saleh Suleman Dhanchora	Chair & Trustee
	Iqbal Omarji Master	Trustee
	Iqbal Vally	Trustee
	Suleman Adam Makda	Trustee

The appointment of members of the Board of Trustees shall be reviewed every year using procedures set out by the Board of Trustees.

Bank:	HSBC Bank	Barclays Bank
	60 Church Street Blackburn Lancashire BB1 5AS	1 Churchill Place London E14 5HP

Accountants H&A Consultancy Services Ltd
Ground Floor Front
185 Audley Range
Blackburn
Lancashire
BB1 1TH



ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

Foreword

The Trustees of Blackburn U.K. Trust present the Annual Report and Financial Statements for the year ended 31 March 2021.

Structure, Governance and Management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. Reference and administrative details are shown in the preceding section.

Charity objectives

The objectives of the charity are as outlined in the charity's Governing Declaration of Trust dated 20 June 2004. These are:

- 1) To relieve people in need anywhere in the world by any charitable means which the trustees determine.
- 2) Advancement of Muslim religion.
- 3) Advancement of education.

Volunteers

The majority of the Charity's activities involve volunteers in the delivery of the charity's objectives and the Trustees are grateful for all the support they provide to the charity throughout the year.

Achievements and performance

Review of activities

Brief descriptions of charitable activities currently being conducted are;

- (a) Giving donations to Muslim charitable organisations and institutions such as Mosques, Religious & Secular Schools, Orphanages, Hospitals etc. for their development and maintenance.
- (b) Sponsoring poor children and orphans for their basic care and maintenance including providing them religious and secular education from elementary to advanced education through Muslim charitable organisations and institutions.
- (c) Providing financial assistance to poor, to widows, disabled and old age people for food, clothing, shelter and medical treatment directly or through Muslim charitable organisations and institutions.
- (d) Providing aid to relieve the suffering of people affected by disasters by providing food, shelter and medical treatment.
- (e) Providing housing and water facilities in villages by drilling bore-holes and fitting hand pumps for use by the general public.

Achievements and performance

The charity has continued to support and donate in the following areas. orphanages, religious and secular schools, mosques, hospitals and other charitable institutions. Widows, refugees, poor and desolate people have also been supported financially. directly and through other charitable organisations.



ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

Financial Review

The charity's total income for the year was £967,496 including gift aid (2020: £459,405).

Total expenditure in the year, as shown in the accounts, amounted to £885,309 (2020: £474,011).

From the expenditure £870,401 was spent on global projects (2020: £463,715), £11,945 was spent on project support costs (2020: £9,265), £2,613 was spent on administrative expenses (2020: £881). Governance costs amounted to £350 in the year (2020: £150).

The charity reported a surplus of £82,186 (2020: £14,606 deficit). This primarily related to gift aid which has been allocated to unrestricted funds to help fund the administration expenses. This enables the charity with sufficient funds to out its charitable objectives of having a 100% donation policy ensuring donations received are discharged without any deductions.

Risk Management

The trustees actively review the major risk which the charity faces on a regular basis and believe that maintaining reserves at adequate levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

The trustees have also examined the operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Reserves Policy

The Trustees have examined the charities requirements for reserves in light of the main risks to the organisation. A policy has been established whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be not less than an amount equivalent to three months' expenditure if at all possible.

For the year ended 31 March 2021 £180,056 (2020: £97,820) cash reserves are being carried forward to the new accounting period. The trustees consider that, given the nature of our work; a reasonable cash reserve should be maintained at all times to allow us to respond quickly to emergencies where immediate relief is needed.

ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Trustees' Responsibility For The Financial Statements

The charity trustees are responsible for preparing a Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees confirms that it has met the responsibilities accorded to it and complied with the requirements for preparing the accounts. The financial statements included in this report have been compiled from, and are in accordance with, the financial records maintained by the Charity.

Approved by the Board of Trustees and signed on their behalf by:



Mohamed Saleh Suleman Dhanchora
Chair & Trustee

23 November 2021

Blackburn U.K. Trust

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF BLACKBURN U.K. TRUST

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Financial Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



I Mulla (AFA MIPA) for and behalf of:

H&A Consultancy Services Ltd
Ground Floor Front
185 Audley Range
Blackburn
Lancashire
BB1 1TH

23 November 2021

Blackburn U.K. Trust

STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account) FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
INCOMING RESOURCES					
<i>Incoming resources from charitable activities</i>					
Donation and legacies	2	-	886,723	886,723	459,337
Other		80,772	-	80,772	68
Total Incoming resources		<u>80,772</u>	<u>886,723</u>	<u>967,496</u>	<u>459,405</u>
RESOURCES EXPENDED					
<i>Charitable activities</i>					
Charitable activities	3	13,565	871,394	884,959	473,861
Governance costs	4	350	-	350	150
Total Resources expended		<u>13,915</u>	<u>871,394</u>	<u>885,309</u>	<u>474,011</u>
Net income/(loss) for the year		66,857	15,329	82,186	(14,606)
Transfer between funds	5	-	-	-	-
Movement in funds		<u>66,857</u>	<u>15,329</u>	<u>82,186</u>	<u>(14,606)</u>
<i>Reconciliation of funds</i>					
Total funds brought forward		-	97,520	97,520	112,126
Total funds carried forward		<u>66,857</u>	<u>112,849</u>	<u>179,706</u>	<u>97,520</u>

There are no gains or losses other than those recognised in the Statement of Financial Activities.

All incoming resources and resources expended are derived from continuing activities

The notes on following pages form part of these accounts.

Blackburn U.K. Trust


BALANCE SHEET

AS AT 31 MARCH 2021

Charity Number: 1105234

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Current Assets					
Cash at bank and in hand		67,207	112,849	180,056	97,820
		<u>67,207</u>	<u>112,849</u>	<u>180,056</u>	<u>97,820</u>
Creditors					
Amounts falling due within one year	7	<u>(350)</u>	<u>-</u>	<u>(350)</u>	<u>(300)</u>
Net Current Assets		<u>66,857</u>	<u>112,849</u>	<u>179,706</u>	<u>97,520</u>
Funds					
Restricted funds	8	-	112,849	112,849	97,520
Unrestricted funds		66,857	-	66,857	-
Total Funds		<u>66,857</u>	<u>112,849</u>	<u>179,706</u>	<u>97,520</u>

Approved by the Board of Trustees and signed on their behalf by:



Mohamed Saleh Suleman Dhanchora
Chair & Trustee

23 November 2021

Blackburn U.K. Trust

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared on the accruals basis, and in accordance with the Financial Reporting Standard 102 and charities SORP (FRS 102) effective 1 January 2019, published by the Charity Commission in England & Wales.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and the receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure

Charitable expenditure comprises those costs by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

Tangible fixed assets

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	25% straight line
Equipment	25% straight line

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Blackburn U.K. Trust

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Restricted funds

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund.

Unrestricted funds

Unrestricted funds are donations and other income received or generated for the objects of the Charity without further specified.

Cashflow statement

No cashflow statement is prepared for the current year as the Charity qualifies for the small entity exemption.

2 Donations and legacies	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Donations and gifts	-	886,723	886,723	459,337
	-	886,723	886,723	459,337
Other				
Gift aid	80,751	-	80,751	-
Interest income	21	-	21	68
	80,772	-	80,772	68
Total income	80,772	886,723	967,496	459,405
3 Resources Expended	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Charitable activities				
Charitable activities Direct Cost	-	870,401	870,401	463,715
Travel	-	993	993	2,030
Professional fees	10,208	-	10,208	3,090
Printing	744	-	744	-
Advertising and marketing	-	-	-	3,911
Materials and equipment	-	-	-	234
Bank charges	2,613	-	2,613	881
Total Charitable activities	13,565	871,394	884,959	473,861
4 Governance	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Accountancy	350	-	350	150
	350	-	350	150

Blackburn U.K. Trust

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

5 Transfer between funds

£nil (2020: £nil) was transferred from unrestricted to restricted funds during the period.

6 Taxation on surplus ordinary activities

As the Trust is a registered charity no provision has been made for taxation.

7 Creditors: Amounts falling due within one year

	2021	2020
	£	£
Accruals	350	300
	<u>350</u>	<u>300</u>

8 Analysis of fund assets and liabilities

	Unrestricted funds	Restricted funds	Total 2021
	£	£	£
Unrestricted funds			
Current assets	67,207	112,849	180,056
Current liabilities	(350)	-	(350)
Total Funds	<u>66,857</u>	<u>112,849</u>	<u>179,706</u>