

# MINHAS CHARITABLE TRUST

England & Wales · Charity number 1109321

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2005-05-04

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

## Contact

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**Address** 5 Asthill Croft  
Coventry  
CV3 6HL

**Phone** 08444153666

**Email** [zamura1983@gmail.com](mailto:zamura1983@gmail.com)

## Activities

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**Objects:** THE TRUST SHALL HOLD THE TRUST FUND AND ITS INCOME UPON TRUST TO APPLY THEM FOR THE FOLLOWING OBJECTS ("THE OBJECTS") IN AND THROUGHOUT THE WORLD ("THE AREA OF BENEFIT") NAMELY TO PROVIDE FINANCIAL AND MATERIAL SUPPORT WHICH THE TRUSTEES AT THEIR DISCRETION BELIEVE WILL ADVANCE THE ISLAMIC RELIGION AND / OR ADVANCE EDUCATION AND / OR RELIEVE PEOPLE IN NEED.

**Activities:** To provide financial and material support to advance the Islamic religion and/or education and/or relief for people in need throughout the world.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **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, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

- **Area of benefit:** IN AND THROUGHOUT THE WORLD
- Pakistan
- Coventry City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£49,673	£25,777	-	-
2024-03-31	£29,831	£28,418	-	-
2023-03-31	£30,608	£17,642	-	-
2022-03-31	£44,812	£38,782	-	-
2021-03-31	£33,647	£20,781	-	-

## Trustees

Name	Role	Appointed
MASOUD REHMAN MINHAS		
Tariq Mahmud		2022-05-01
ZAMURAD HUSSAIN		

**MINHAS CHARITABLE TRUST**

England & Wales - Charity number 1109321

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# Accounts

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OFFICE  
COPY

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**  
**FOR**  
**MINHAS CHARITABLE TRUST**

R Pau & Co Limited  
Chartered Certified Accountants  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

OFFICE  
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**MINHAS CHARITABLE TRUST**  
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**FOR THE YEAR ENDED 31 MARCH 2025**

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**MINHAS CHARITABLE TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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**

To provide financial and material support to advance the Islamic religion and/or education and/or relieve people in need throughout the world.

**Significant activities**

The main activities undertaken are:

- The raising of funds from individuals and businesses
- Identifying and funding projects.

When identifying individuals in need, the principles of 'Zakat' are used.

**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

During this period, funds were raised by approaching individuals and businesses known to the trustees.

Several grants and donations were made. These included donations to the the Stepping Stone charity and the Jigsaw charity.

**FINANCIAL REVIEW**

**Reserves policy**

We hold £62,095 (2024: £41,593) all of which are unrestricted funds and we are owed £5,435 (2024: £2,747) in gift aid tax refunds which are also unrestricted.

We aim to hold £48,000 and £55,000 in reserves at the year end, this policy will be reviewed each year. Funds are being accumulated in anticipation of helping fund a hospital construction project.

Our main source of funds is individuals and businesses in the United Kingdom. The donations which we have made this year support all three of the key objectives of advancing Islam, advancing education and providing relief for people in need. This was done by making donations to people in need in Pakistan, orphans in Kashmir and the homeless in the UK.

**FUTURE PLANS**

We intend to focus on providing relief and help on small construction projects in Pakistan.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Trustee selection methods**

Trustees are appointed or reappointed every three years.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1109321

**Principal address**

5 Asthill Croft  
Coventry  
CV3 6HL

**MINHAS CHARITABLE TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Trustees**

Mr Z Hussain  
Mr M R Minhas B.Sc.,C.Eng.,MIEE  
Mr T Mahmud Trustee


**Independent Examiner**

R Pau & Co Limited  
Chartered Certified Accountants  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

**Bankers**

National Westminster Bank Plc  
519 Foleshill Road  
Coventry  
West Midlands  
CV6 5AU

Approved by order of the board of trustees on 18 July 2025 and signed on its behalf by:



Mr Z Hussain - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**MINHAS CHARITABLE TRUST**

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**Independent examiner's report to the trustees of Minhas Charitable Trust**

I report to the charity trustees on my examination of the accounts of Minhas Charitable Trust (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

R Pau & CO Limited

*R Pau & Co Limited*

R Pau & Co Limited  
Chartered Certified Accountants  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

18 July 2025

**MINHAS CHARITABLE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

		2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<u>49,673</u>	<u>29,831</u>
<b>EXPENDITURE ON</b>			
Raising funds	2	25,142	27,810
<b>Charitable activities</b>			
Governance Cost		-	600
Other		<u>635</u>	<u>8</u>
<b>Total</b>		<u>25,777</u>	<u>28,418</u>
<b>NET INCOME</b>		23,896	1,413
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		43,010	41,597
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>66,906</u></u>	<u><u>43,010</u></u>

The notes form part of these financial statements

**MINHAS CHARITABLE TRUST**

**BALANCE SHEET**  
**31 MARCH 2025**

		2025 Unrestricted fund £	2024 Total funds £
<b>CURRENT ASSETS</b>	Notes		
Debtors	5	5,435	2,747
Cash at bank and in hand		<u>62,095</u>	<u>41,593</u>
		67,530	44,340
<b>CREDITORS</b>			
Amounts falling due within one year	6	(624)	(1,330)
		<u>66,906</u>	<u>43,010</u>
<b>NET CURRENT ASSETS</b>			
		66,906	43,010
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		66,906	43,010
		<u>66,906</u>	<u>43,010</u>
<b>NET ASSETS</b>		<u>66,906</u>	<u>43,010</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>66,906</u>	<u>43,010</u>
<b>TOTAL FUNDS</b>		<u>66,906</u>	<u>43,010</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 July 2025 and were signed on its behalf by:



Mr Z Hussain - Trustee

The notes form part of these financial statements

**MINHAS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

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

**Expenditure**

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

**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. RAISING FUNDS**

**Raising donations and legacies**

	2025	2024
	£	£
Donations paid	25,142	27,810

**MINHAS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	29,831
<b>EXPENDITURE ON</b>	
Raising funds	27,810
<b>Charitable activities</b>	
Governance Cost	600
Other	8
<b>Total</b>	<u>28,418</u>
<b>NET INCOME</b>	1,413
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	41,597
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>43,010</u></u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade Debtor	<u>5,435</u>	<u>2,747</u>

**MINHAS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade creditors	-	730
Other creditors	624	600
	624	1,330
	624	1,330

**7. MOVEMENT IN FUNDS**

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
<b>Unrestricted funds</b>			
General fund	43,010	23,896	66,906
	43,010	23,896	66,906
<b>TOTAL FUNDS</b>	43,010	23,896	66,906

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	49,673	(25,777)	23,896
	49,673	(25,777)	23,896
<b>TOTAL FUNDS</b>	49,673	(25,777)	23,896

**Comparatives for movement in funds**

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	41,597	1,413	43,010
	41,597	1,413	43,010
<b>TOTAL FUNDS</b>	41,597	1,413	43,010

**MINHAS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**7. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	29,831	(28,418)	1,413
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>29,831</u>	<u>(28,418)</u>	<u>1,413</u>

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

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
<b>Unrestricted funds</b>			
General fund	41,597	25,309	66,906
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>41,597</u>	<u>25,309</u>	<u>66,906</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	79,504	(54,195)	25,309
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>79,504</u>	<u>(54,195)</u>	<u>25,309</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**MINHAS CHARITABLE TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations received	44,238	27,085
Gift aid	5,435	2,746
	<u>49,673</u>	<u>29,831</u>
<b>Total incoming resources</b>	49,673	29,831
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Donations paid	25,142	27,810
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	11	8
<b>Governance costs</b>		
Accountancy charges	624	600
	<u>25,777</u>	<u>28,418</u>
<b>Total resources expended</b>	25,777	28,418
<b>Net income</b>	<u>23,896</u>	<u>1,413</u>

This page does not form part of the statutory financial statements

**MINHAS CHARITABLE TRUST**

England & Wales - Charity number 1109321

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024**  
**FOR**  
**MINHAS CHARITABLE TRUST**

R Pau & Co Limited  
Chartered Certified Accountants  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

**MINHAS CHARITABLE TRUST**  
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**FOR THE YEAR ENDED 31ST MARCH 2024**

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**MINHAS CHARITABLE TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

---

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

To provide financial and material support to advance the Islamic religion and/or education and/or relieve people in need throughout the world.

**Significant activities**

The main activities undertaken are:

- The raising of funds from individuals and businesses
- Identifying and funding projects.

When identifying individuals in need, the principles of 'Zakat' are used.

**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

During this period, funds were raised by approaching individuals and businesses known to the trustees.

Several grants and donations were made. These included donations to the the Stepping Stone charity and the Jigsaw charity.

**FINANCIAL REVIEW**

**Reserves policy**

We hold £41,593 (2023: £40,051) all of which are unrestricted funds and we are owed £2,747 (2023: £2,122) in gift aid tax refunds which are also unrestricted.

We aim to hold £46,000 and £50,000 in reserves at the year end, this policy will be reviewed each year. Funds are being accumulated in anticipation of helping fund a hospital construction project.

Our main source of funds is individuals and businesses in the United Kingdom. The donations which we have made this year support all three of the key objectives of advancing Islam, advancing education and providing relief for people in need. This was done by making donations to people in need in Pakistan, orphans in Kashmir and the homeless in the UK.

**FUTURE PLANS**

We intend to focus on providing relief and help on small construction projects in Pakistan.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Trustee selection methods**

Trustees are appointed or reappointed every three years.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1109321

**Principal address**

5 Asthill Croft  
Coventry  
CV3 6HL

**MINHAS CHARITABLE TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

---

**Trustees**

Mr Z Hussain

Mr M R Minhas B.Sc.,C.Eng.,MIEE

Mr T Mahmud Trustee

**Independent Examiner**

R Pau & Co Limited

Chartered Certified Accountants

12-16 Station Street East

Coventry

West Midlands

CV6 5FJ

**Bankers**

National Westminster Bank Plc

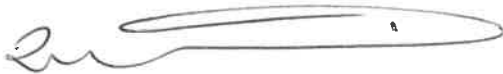
519 Foleshill Road

Coventry

West Midlands

CV6 5AU

Approved by order of the board of trustees on 14th August 2024 and signed on its behalf by:



Mr Z Hussain - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**MINHAS CHARITABLE TRUST**

---

**Independent examiner's report to the trustees of Minhas Charitable Trust**

I report to the charity trustees on my examination of the accounts of Minhas Charitable Trust (the Trust) for the year ended 31st March 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



R Pau & CO Limited

R Pau & Co Limited  
Chartered Certified Accountants  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

14th August 2024

**MINHAS CHARITABLE TRUST**

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

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>29,831</u>	<u>30,608</u>
<b>EXPENDITURE ON</b>			
Raising funds	2	27,810	17,056
<b>Charitable activities</b>			
Governance Cost		600	576
Other		<u>8</u>	<u>10</u>
<b>Total</b>		<u>28,418</u>	<u>17,642</u>
<b>NET INCOME</b>		1,413	12,966
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>41,597</u>	<u>28,631</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>43,010</u></u>	<u><u>41,597</u></u>

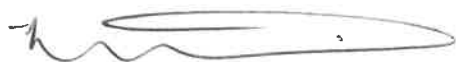
The notes form part of these financial statements

**MINHAS CHARITABLE TRUST**

**BALANCE SHEET**  
**31ST MARCH 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	5	2,747	2,122
Cash at bank and in hand		41,593	40,051
		<u>44,340</u>	<u>42,173</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	(1,330)	(576)
		<u>43,010</u>	<u>41,597</u>
<b>NET CURRENT ASSETS</b>			
		<u>43,010</u>	<u>41,597</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>43,010</u>	<u>41,597</u>
<b>NET ASSETS</b>		<u>43,010</u>	<u>41,597</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>43,010</u>	<u>41,597</u>
<b>TOTAL FUNDS</b>		<u>43,010</u>	<u>41,597</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14th August 2024 and were signed on its behalf by:



Mr Z Hussain - Trustee

The notes form part of these financial statements

**MINHAS CHARITABLE TRUST**

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

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

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

**Expenditure**

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

**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. RAISING FUNDS**

**Raising donations and legacies**

	2024	2023
	£	£
Donations paid	<u>27,810</u>	<u>17,056</u>

**MINHAS CHARITABLE TRUST**

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

**3. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	30,608
<b>EXPENDITURE ON</b>	
Raising funds	17,056
<b>Charitable activities</b>	
Governance Cost	576
Other	10
<b>Total</b>	<u>17,642</u>
<b>NET INCOME</b>	12,966
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	28,631
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>41,597</u></u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade Debtor	<u>2,747</u>	<u>2,122</u>

**MINHAS CHARITABLE TRUST**

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

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade creditors	730	-
Other creditors	600	576
	<u>1,330</u>	<u>576</u>

**7. MOVEMENT IN FUNDS**

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	41,597	1,413	43,010
	<u>41,597</u>	<u>1,413</u>	<u>43,010</u>
<b>TOTAL FUNDS</b>	<u>41,597</u>	<u>1,413</u>	<u>43,010</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	29,831	(28,418)	1,413
	<u>29,831</u>	<u>(28,418)</u>	<u>1,413</u>
<b>TOTAL FUNDS</b>	<u>29,831</u>	<u>(28,418)</u>	<u>1,413</u>

**Comparatives for movement in funds**

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	28,631	12,966	41,597
	<u>28,631</u>	<u>12,966</u>	<u>41,597</u>
<b>TOTAL FUNDS</b>	<u>28,631</u>	<u>12,966</u>	<u>41,597</u>

**MINHAS CHARITABLE TRUST**

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

**7. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	30,608	(17,642)	12,966
<b>TOTAL FUNDS</b>	<u>30,608</u>	<u>(17,642)</u>	<u>12,966</u>

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

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	28,631	14,379	43,010
<b>TOTAL FUNDS</b>	<u>28,631</u>	<u>14,379</u>	<u>43,010</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	60,439	(46,060)	14,379
<b>TOTAL FUNDS</b>	<u>60,439</u>	<u>(46,060)</u>	<u>14,379</u>

**8. RELATED PARTY DISCLOSURES**

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

**MINHAS CHARITABLE TRUST**

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

---

	2024	2023
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations received	27,085	28,486
Gift aid	2,746	2,122
	<u>29,831</u>	<u>30,608</u>
<b>Total incoming resources</b>	29,831	30,608
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Donations paid	27,810	17,056
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	8	10
<b>Governance costs</b>		
Accountancy charges	600	576
<b>Total resources expended</b>	<u>28,418</u>	<u>17,642</u>
<b>Net income</b>	<u>1,413</u>	<u>12,966</u>

This page does not form part of the statutory financial statements

**MINHAS CHARITABLE TRUST**

England & Wales - Charity number 1109321

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023**  
**FOR**  
**MINHAS CHARITABLE TRUST**

R Pau & Co Limited  
Chartered Certified Accountants  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

**MINHAS CHARITABLE TRUST**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**MINHAS CHARITABLE TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

---

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

To provide financial and material support to advance the Islamic religion and/or education and/or relieve people in need throughout the world.

**Significant activities**

The main activities undertaken are:

- The raising of funds from individuals and businesses
- Identifying and funding projects.

When identifying individuals in need, the principles of 'Zakat' are used.

**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

During this period, funds were raised by approaching individuals and businesses known to the trustees.

Several grants and donations were made. These included donations to the the Stepping Stone charity and the Jigsaw charity.

**FINANCIAL REVIEW**

**Reserves policy**

We hold £40,051 (2022: £20,221) all of which are unrestricted funds and we are owed £2,122 (2022: £8,962) in gift aid tax refunds which are also unrestricted.

We aim to hold £46000 and £50,000 in reserves at the year end, this policy will be reviewed each year. Funds are being accumulated in anticipation of helping fund a hospital construction project.

Our main source of funds is individuals and businesses in the United Kingdom. The donations which we have made this year support all three of the key objectives of advancing Islam, advancing education and providing relief for people in need. This was done by making donations to people in need in Pakistan, orphans in Kashmir and the homeless in the UK.

**FUTURE PLANS**

We intend to focus on providing relief and help on small construction projects in Pakistan.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Trustee selection methods**

Trustees are appointed or reappointed every three years.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1109321

**Principal address**

5 Asthill Croft  
Coventry  
CV3 6HL

**MINHAS CHARITABLE TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

---

**Trustees**

Mr Z Hussain

Mr A M Hussain (resigned 25/5/2022)

Mr M R Minhas B.Sc.,C.Eng.,MIEE

Mr T Mahmud Trustee (appointed 1/5/2022)

**Independent Examiner**

R Pau & Co Limited

Chartered Certified Accountants

12-16 Station Street East

Coventry

West Midlands

CV6 5FJ

**Bankers**

National Westminster Bank Plc

519 Foleshill Road

Coventry

West Midlands

CV6 5AU

Approved by order of the board of trustees on 13th December 2023 and signed on its behalf by:



Mr Z Hussain - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**MINHAS CHARITABLE TRUST**

---

**Independent examiner's report to the trustees of Minhas Charitable Trust**

I report to the charity trustees on my examination of the accounts of Minhas Charitable Trust (the Trust) for the year ended 31st March 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

R Pau & CO Limited

R Pau & Co Limited  
Chartered Certified Accountants  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

13th December 2023

**MINHAS CHARITABLE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

---

		2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<u>30,608</u>	<u>44,812</u>
<b>EXPENDITURE ON</b>			
Raising funds	2	17,056	38,188
<b>Charitable activities</b>			
Governance Cost		576	576
Other		<u>10</u>	<u>18</u>
<b>Total</b>		<u>17,642</u>	<u>38,782</u>
<b>NET INCOME</b>		12,966	6,030
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		28,631	22,601
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>41,597</u></u>	<u><u>28,631</u></u>

The notes form part of these financial statements

**MINHAS CHARITABLE TRUST**

**BALANCE SHEET**  
**31ST MARCH 2023**

		2023 Unrestricted fund £	2022 Total funds £
<b>CURRENT ASSETS</b>	Notes		
Debtors	5	2,122	8,962
Cash at bank and in hand		40,051	20,221
		<u>42,173</u>	<u>29,183</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	(576)	(552)
		<u>41,597</u>	<u>28,631</u>
<b>NET CURRENT ASSETS</b>			
		41,597	28,631
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		41,597	28,631
		<u>41,597</u>	<u>28,631</u>
<b>NET ASSETS</b>		41,597	28,631
		<u>41,597</u>	<u>28,631</u>
<b>FUNDS</b>	7		
Unrestricted funds		41,597	28,631
		<u>41,597</u>	<u>28,631</u>
<b>TOTAL FUNDS</b>		41,597	28,631
		<u>41,597</u>	<u>28,631</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13th December 2023 and were signed on its behalf by:



Mr Z Hussain - Trustee

The notes form part of these financial statements

**MINHAS CHARITABLE TRUST**

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

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

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

**Expenditure**

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

**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. RAISING FUNDS**

**Raising donations and legacies**

	2023	2022
	£	£
Donations paid	17,056	38,188

**MINHAS CHARITABLE TRUST**

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

**3. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	44,812
	<hr/>
<b>EXPENDITURE ON</b>	
Raising funds	38,188
<b>Charitable activities</b>	
Governance Cost	576
Other	18
	<hr/>
<b>Total</b>	38,782
	<hr/>
<b>NET INCOME</b>	6,030
	<hr/>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	22,601
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	28,631
	<hr/> <hr/>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade Debtor	2,122	8,962
	<hr/>	<hr/>

**MINHAS CHARITABLE TRUST**

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

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Other creditors	576	552
	<u>576</u>	<u>552</u>

**7. MOVEMENT IN FUNDS**

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	28,631	12,966	41,597
	<u>28,631</u>	<u>12,966</u>	<u>41,597</u>
<b>TOTAL FUNDS</b>	<u>28,631</u>	<u>12,966</u>	<u>41,597</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	30,608	(17,642)	12,966
	<u>30,608</u>	<u>(17,642)</u>	<u>12,966</u>
<b>TOTAL FUNDS</b>	<u>30,608</u>	<u>(17,642)</u>	<u>12,966</u>

**Comparatives for movement in funds**

	At 1/4/21	Net movement in funds	At 31/3/22
	£	£	£
<b>Unrestricted funds</b>			
General fund	22,601	6,030	28,631
	<u>22,601</u>	<u>6,030</u>	<u>28,631</u>
<b>TOTAL FUNDS</b>	<u>22,601</u>	<u>6,030</u>	<u>28,631</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	44,812	(38,782)	6,030
	<u>44,812</u>	<u>(38,782)</u>	<u>6,030</u>
<b>TOTAL FUNDS</b>	<u>44,812</u>	<u>(38,782)</u>	<u>6,030</u>

**MINHAS CHARITABLE TRUST**

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

**7. MOVEMENT IN FUNDS - continued**

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

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	22,601	18,996	41,597
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>22,601</u>	<u>18,996</u>	<u>41,597</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	75,420	(56,424)	18,996
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>75,420</u>	<u>(56,424)</u>	<u>18,996</u>

**8. RELATED PARTY DISCLOSURES**

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

**MINHAS CHARITABLE TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

---

	2023	2022
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations received	28,486	35,850
Gift aid	2,122	8,962
	<u>30,608</u>	<u>44,812</u>
<b>Total incoming resources</b>	30,608	44,812
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Donations paid	17,056	38,188
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	10	18
<b>Governance costs</b>		
Accountancy charges	576	576
	<u>17,642</u>	<u>38,782</u>
<b>Total resources expended</b>	17,642	38,782
<b>Net income</b>	<u><u>12,966</u></u>	<u><u>6,030</u></u>

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This page does not form part of the statutory financial statements

**MINHAS CHARITABLE TRUST**

England & Wales - Charity number 1109321

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# Accounts

---

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022**  
**FOR**  
**MINHAS CHARITABLE TRUST**

R Pau & Co Limited  
Chartered Certified Accountants  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

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**MINHAS CHARITABLE TRUST**

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**FOR THE YEAR ENDED 31ST MARCH 2022**

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**MINHAS CHARITABLE TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

---

The trustees present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1109321

**Principal address**

5 Asthill Croft  
Coventry  
CV3 6HL

**Trustees**

Mr Z Hussain		
Mr A M Hussain		- resigned 25/5/2022
Mr M R Minhas B.Sc.,C.Eng.,MIEE		
Mr T Mahmud	Trustee	- appointed 1/5/2022

**Independent examiner**

R Pau & Co Limited  
Chartered Certified Accountants  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

**Bankers**

National Westminster Bank Plc  
519 Foleshill Road  
Coventry  
West Midlands  
CV6 5AU

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**Trustee selection methods**

Trustees are appointed or reappointed every three years.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

To provide financial and material support to advance the Islamic religion and/or education and/or relieve people in need throughout the world.

**Significant activities**

The main activities undertaken are:

- The raising of funds from individuals and businesses
- Identifying and funding projects.

When identifying individuals in need, the principles of 'Zakat' are used.

**MINHAS CHARITABLE TRUST**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

---

**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

During this period, funds were raised by approaching individuals and businesses known to the trustees.

Several grants and donations were made. These included donations to the the Stepping Stone charity and the Al Mustafa Welfare Trust.

**FINANCIAL REVIEW**

**Reserves policy**

We hold £20,221 (2021: £20,408) all of which are unrestricted funds and we are owed £8,962 (2021: £2,697) in gift aid tax refunds which are also unrestricted.

We aim to hold £20,000 and £25,000 in reserves at the year end, this policy will be reviewed each year.

Our main source of funds is individuals and businesses in the United Kingdom. The donations which we have made this year support all three of the key objectives of advancing Islam, advancing education and providing relief for people in need. This was done by making donations to people in need in Pakistan, orphans in Kashmir and the homeless in the UK.

**FUTURE DEVELOPMENTS**

We intend to focus on providing relief and help on small construction projects in Pakistan.

Approved by order of the board of trustees on 10th November 2022 and signed on its behalf by:



Mr Z Hussain - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MINHAS CHARITABLE TRUST**

---

I report on the accounts for the year ended 31st March 2022, which are set out on pages four to eight.

**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 have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

R Pau & Co Limited  
Chartered Certified Accountants  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

10th November 2022

*R Pau ccd as high*

**MINHAS CHARITABLE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

---

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		44,812	33,647
<b>RESOURCES EXPENDED</b>			
<b>Costs of generating funds</b>			
Costs of generating voluntary income	2	38,188	20,073
<b>Governance costs</b>		576	504
<b>Other resources expended</b>		18	204
		<hr/>	<hr/>
<b>Total resources expended</b>		38,782	20,781
		<hr/>	<hr/>
<b>NET INCOMING RESOURCES</b>		6,030	12,866
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		22,601	9,735
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>22,631</u>	<u>22,601</u>

The notes form part of these financial statements

**MINHAS CHARITABLE TRUST**

**BALANCE SHEET**  
**AT 31ST MARCH 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	4	8,962	2,697
Cash at bank and in hand		<u>20,221</u>	<u>20,408</u>
		29,183	23,105
<b>CREDITORS</b>			
Amounts falling due within one year	5	(552)	(504)
		<u>28,631</u>	<u>22,601</u>
<b>NET CURRENT ASSETS</b>			
		28,631	22,601
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>28,631</u>	<u>22,601</u>
<b>NET ASSETS</b>			
		<u>28,631</u>	<u>22,601</u>
<b>FUNDS</b>			
Unrestricted funds	6	28,631	22,601
<b>TOTAL FUNDS</b>			
		<u>28,631</u>	<u>22,601</u>

The financial statements were approved by the Board of Trustees on 10th November 2022 and were signed on its behalf by:



Mr Z Hussain -Trustee

The notes form part of these financial statements

**MINHAS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

**1. ACCOUNTING POLICIES**

**ACCOUNTING CONVENTION**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**INCOMING RESOURCES**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**RESOURCES EXPENDED**

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.

**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. COSTS OF GENERATING VOLUNTARY INCOME**

	2022	2021
	£	£
Donations	<u>38,188</u>	<u>20,073</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

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

**TRUSTEES' EXPENSES**

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

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade debtors	<u>8,962</u>	<u>2,697</u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Other creditors	<u>552</u>	<u>504</u>

**MINHAS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST MARCH 2022**

**6. MOVEMENT IN FUNDS**

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	22,601	6,030	28,631
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>22,601</u>	<u>6,030</u>	<u>28,631</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	44,812	(38,782)	6,030
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>44,812</u>	<u>(38,782)</u>	<u>6,030</u>

**Comparatives for movement in funds**

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted Funds</b>			
General fund	9,735	12,866	22,601
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>9,735</u>	<u>12,866</u>	<u>22,601</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	33,647	(20,781)	12,866
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>33,647</u>	<u>(20,781)</u>	<u>12,866</u>

**MINHAS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**6. MOVEMENT IN FUNDS - continued**

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

	At 1/4/20	Net movement in funds	At 31/3/22
	£	£	£
<b>Unrestricted funds</b>			
General fund	9,735	18,896	28,631
<b>TOTAL FUNDS</b>	<u>9,735</u>	<u>18,896</u>	<u>28,631</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	78,459	(59,563)	18,896
<b>TOTAL FUNDS</b>	<u>78,459</u>	<u>(59,563)</u>	<u>18,896</u>

**MINHAS CHARITABLE TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

---

	2022	2021
	£	£
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
General donations	35,850	30,948
Gift aid	8,962	2,699
	<u>44,812</u>	<u>33,647</u>
<b>Total incoming resources</b>	44,812	33,647
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
Donations	38,188	20,073
<b>Governance costs</b>		
Accountancy	576	504
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	18	18
<b>Information technology</b>		
Repairs and renewals	-	186
	<u>38,782</u>	<u>20,781</u>
<b>Total resources expended</b>	38,782	20,781
<b>Net income</b>	<u>6,030</u>	<u>12,866</u>

This page does not form part of the statutory financial statements

**MINHAS CHARITABLE TRUST**

England & Wales - Charity number 1109321

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**  
**FOR**  
**MINHAS CHARITABLE TRUST**

R Pau & Co Limited  
Chartered Certified Accountants  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

**MINHAS CHARITABLE TRUST**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**MINHAS CHARITABLE TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1109321

**Principal address**

5 Asthill Croft  
Coventry  
CV3 6HL

**Trustees**

Mr Z Hussain  
Mr A M Hussain  
Mr M R Minhas B.Sc.,C.Eng.,MIEE

**Independent examiner**

R Pau & Co Limited  
Chartered Certified Accountants  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

**Bankers**

National Westminster Bank Plc  
519 Foleshill Road  
Coventry  
West Midlands  
CV6 5AU

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**Trustee selection methods**

Trustees are appointed or reappointed every three years.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

To provide financial and material support to advance the Islamic religion and/or education and/or relieve people in need throughout the world.

**Significant activities**

The main activities undertaken are:

- The raising of funds from individuals and businesses
- Identifying and funding projects.

When identifying individuals in need, the principles of 'Zakat' are used.

**MINHAS CHARITABLE TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

During this period, funds were raised by approaching individuals and businesses known to the trustees.

Several grants and donations were made. These included donations to the the Stepping Stone charity and the Al Mustafa Welfare Trust.

**FINANCIAL REVIEW**

**Reserves policy**

We hold £20,408 (2020: £8,963) all of which are unrestricted funds and we are owed £2,697 (2020: £1,276) in gift aid tax refunds which are also unrestricted.

We aim to hold £20,000 and £25,000 in reserves at the year end, this policy will be reviewed each year.

Our main source of funds is individuals and businesses in the United Kingdom. The donations which we have made this year support all three of the key objectives of advancing Islam, advancing education and providing relief for people in need. This was done by making donations to people in need in Pakistan, orphans in Kashmir and the homeless in the UK.

**FUTURE DEVELOPMENTS**

We intend to focus on providing relief and help on small construction projects in Pakistan.

Approved by order of the board of trustees on 29 July 2021 and signed on its behalf by:



Mr Z Hussain - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**MINHAS CHARITABLE TRUST**

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I report on the accounts for the year ended 31 March 2021, which are set out on pages four to eight.

**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 have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

R Pau & Co Limited  
Chartered Certified Accountants  
12-16 Station Street East  
Coventry  
West Midlands  
CV6 5FJ

29 July 2021

**MINHAS CHARITABLE TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		33,647	13,565
<b>RESOURCES EXPENDED</b>			
<b>Costs of generating funds</b>			
Costs of generating voluntary income	2	20,073	8,924
<b>Governance costs</b>		504	516
<b>Other resources expended</b>		204	-
<b>Total resources expended</b>		<u>20,781</u>	<u>9,440</u>
<b>NET INCOMING RESOURCES</b>		<u>12,866</u>	<u>4,125</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		9,735	5,610
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>22,601</u></u>	<u><u>9,735</u></u>

The notes form part of these financial statements

**MINHAS CHARITABLE TRUST**

**BALANCE SHEET**  
**AT 31 MARCH 2021**

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	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	4	2,697	1,276
Cash at bank and in hand		20,408	8,963
		<u>23,105</u>	<u>10,239</u>
<b>CREDITORS</b>			
Amounts falling due within one year	5	(504)	(504)
		<u>22,601</u>	<u>9,735</u>
<b>NET CURRENT ASSETS</b>			
		<u>22,601</u>	<u>9,735</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>22,601</u>	<u>9,735</u>
<b>NET ASSETS</b>			
		<u>22,601</u>	<u>9,735</u>
<b>FUNDS</b>			
Unrestricted funds	6	22,601	9,735
		<u>22,601</u>	<u>9,735</u>
<b>TOTAL FUNDS</b>			
		<u>22,601</u>	<u>9,735</u>

The financial statements were approved by the Board of Trustees on 29 July 2021 and were signed on its behalf by:



Mr Z Hussain -Trustee

The notes form part of these financial statements

**MINHAS CHARITABLE TRUST**

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

---

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

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.

**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. COSTS OF GENERATING VOLUNTARY INCOME**

	2021	2020
	£	£
Donations	20,073	8,864
Support costs	-	60
	<u>20,073</u>	<u>8,924</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade debtors	<u>2,697</u>	<u>1,276</u>

**MINHAS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Other creditors	504	504
	<u>504</u>	<u>504</u>

**6. MOVEMENT IN FUNDS**

	At 1/4/20	Net movement in funds	At 31/3/21
	£	£	£
<b>Unrestricted funds</b>			
General fund	9,735	12,866	22,601
	<u>9,735</u>	<u>12,866</u>	<u>22,601</u>
<b>TOTAL FUNDS</b>	<u>9,735</u>	<u>12,866</u>	<u>22,601</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	33,647	(20,781)	12,866
	<u>33,647</u>	<u>(20,781)</u>	<u>12,866</u>
<b>TOTAL FUNDS</b>	<u>33,647</u>	<u>(20,781)</u>	<u>12,866</u>

**Comparatives for movement in funds**

	At 1/4/19	Net movement in funds	At 31/3/20
	£	£	£
<b>Unrestricted Funds</b>			
General fund	5,610	4,125	9,735
	<u>5,610</u>	<u>4,125</u>	<u>9,735</u>
<b>TOTAL FUNDS</b>	<u>5,610</u>	<u>4,125</u>	<u>9,735</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	13,565	(9,440)	4,125
	<u>13,565</u>	<u>(9,440)</u>	<u>4,125</u>
<b>TOTAL FUNDS</b>	<u>13,565</u>	<u>(9,440)</u>	<u>4,125</u>

**MINHAS CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**6. MOVEMENT IN FUNDS - continued**

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

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
General fund	5,610	16,991	22,601
<b>TOTAL FUNDS</b>	<u>5,610</u>	<u>16,991</u>	<u>22,601</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	47,212	(30,221)	16,991
<b>TOTAL FUNDS</b>	<u>47,212</u>	<u>(30,221)</u>	<u>16,991</u>

**MINHAS CHARITABLE TRUST**

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

---

	2021	2020
	£	£
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
General donations	30,948	12,286
Gift aid	2,699	1,279
	<u>33,647</u>	<u>13,565</u>
<b>Total incoming resources</b>	33,647	13,565
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
Donations	20,073	8,864
<b>Governance costs</b>		
Accountancy	504	516
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	18	60
<b>Information technology</b>		
Repairs and renewals	186	-
	<u>20,781</u>	<u>9,440</u>
<b>Total resources expended</b>	20,781	9,440
	<u>          </u>	<u>          </u>
<b>Net income</b>	<u>12,866</u>	<u>4,125</u>

This page does not form part of the statutory financial statements