

## Notes to the accounts

### Note 12 Creditors and accruals

#### 12.1 Analysis of creditors

Sundry Creditors

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
4,292	6,345	-	-
4,292	6,345	-	-

#### 12.2 Security over assets:-

None

### Note 13

Endowment and restricted income fund:-

None

### Note 14

**Transactions with related parties:-** Owner and the director of Smart Accounting Ltd who are accountants for the charity is the brother of one of the trustee of charity Mr M. M. Ahmed. Fees charged for accountancy services provided during the year is as show below:

Name of the trustee or related party	Relationship to charity	Description of the transaction (s)	This Year	Last Year
Mr A.Rashid	Brother of Trustee	Accountancy services	1,660	1,550
				-

**Al Mustafa Trust International**

Year Ended: 31st December 2022

Charity No: 1114028

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## **Legal And Administrative Information**

### **Trustees**

M. M. Ahmed

Dr T Razzaq

S. Akhter

### **Register Office**

Belmont House  
Kimberworth Road  
Rotherham  
South Yorkshire  
S61 1AB

### **Accountants**

Smart Accounting Ltd  
1 Ronald Road  
Darnall  
Sheffield  
S9 4RH

### **Bankers**

H.S.B.C.  
17, Church Street  
Sheffield  
S1 1HH

# Trustees' Annual report

## For The Year ended 31 December 2022

**Al Mustafa Trust International**

**Registered No: 1114028**

Belmont House  
Kimberworth Road  
Rotherham  
South Yorkshire

### Trustees

M.M.Ahmed  
Dr T Razzaq  
S. Akhtar

### Office

Chairman  
Secretary  
Treasurer

## Structure, governance and management

### Description of charity's trust

Type of governing document	Trust deed
How the charity is constituted	Trust
Trustees Selection Method	Voting

## Objectives and activities

### Objectives

To relieve poverty in any part of the world

### Main activities

To collect the donations from general public and organisations in England and distribute the funds for relief of poverty in any part of the world, mainly in third world countries.

## **Achievements and performance**

The charity's income has increased this year as compare to last year, Trustees are hopefull that they will do even better and income will increase more in coming year.

## **Financial review**

Charity reserves are simply kept in bank and are simply distributed as soon as possible to achieve its objectives.

## **Decleration**

Signed on behalf of charity's trustees

Signature

Full name

M.M. Ahmed

Position

Chairman

Date

11/10/2023

## Independent examiner's report to the trustees on the accounts of

**Al Mustafa Trust International****For The Year Ended 31 December 2022****Registered No: 1114028****set out on pages 5 to 10****Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts.  
The charity's trustees consider that an audit is not required for this year  
(under section 144(2) of the Charities Act 2011 (the 2011 Act),  
and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow procedure laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is Limited to those matters set out in the statement below.

**Independent examiner's statement**


In connection with my examination, no matter has come to my attention (other than that disclosed below \*)

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met ; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:****Date:**

27/10/2023

**Name:**

Shoakat Zaman

**Relevant Professional qualifications or body: IFA**

Institute of Financial Accountants

**Address:** Thornbank 38 Moorgate Road, Rotherham, S60 2AG

**Al Mustafa Trust International**  
**Annual accounts**  
**For The Year Ended 31 December 2022**

**Statement of financial activities**

Recommended categories by activity	Details of own analysis	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
<b>Incoming resources (Note 3)</b>						
Incoming resources from generated funds		-	-	-	-	-
Voluntary income		366,418	-	-	366,418	273,168
Interest Received		67	-	-	67	12
<b>Total incoming resources</b>		<b>366,485</b>	<b>-</b>	<b>-</b>	<b>366,485</b>	<b>273,179</b>
<b>Resources expended (Notes 4-8)</b>						
Costs of Generating Funds		-	-	-	-	-
Costs of generating voluntary income		129,804	-	-	129,804	95,041
Charitable activities		225,890	-	-	225,890	222,044
Governance costs		1,985	-	-	1,985	1,850
<b>Total resources expended</b>		<b>357,680</b>	<b>-</b>	<b>-</b>	<b>357,680</b>	<b>318,935</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>8,805</b>	<b>-</b>	<b>-</b>	<b>8,805</b>	<b>(45,756)</b>
<b>Gross transfers between funds</b>						
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		<b>8,805</b>	<b>-</b>	<b>-</b>	<b>8,805</b>	<b>(45,756)</b>
<b>Net movement in funds</b>		<b>8,805</b>	<b>-</b>	<b>-</b>	<b>8,805</b>	<b>(45,756)</b>
<b>Total funds brought forward</b>		<b>153,229</b>	<b>-</b>	<b>-</b>	<b>153,229</b>	<b>198,985</b>
<b>Total funds carried forward</b>		<b>162,035</b>	<b>-</b>	<b>-</b>	<b>162,035</b>	<b>153,229</b>

# Balance sheet as at 31/12/2022

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
<b>Fixed assets</b>					
Tangible assets (Note 9)	105,586	-	-	105,586	105,586
	-	-	-	-	-
Investments (Note 10)	-	-	-	-	-
<b>Total fixed assets</b>	<b>105,586</b>	<b>-</b>	<b>-</b>	<b>105,586</b>	<b>105,586</b>
<b>Current assets</b>					
Debtors (Note 11)	-	-	-	-	-
Cash at bank and in hand	60,740	-	-	60,740	53,988
<b>Total current assets</b>	<b>60,740</b>	<b>-</b>	<b>-</b>	<b>166,326</b>	<b>53,988</b>
<b>Creditors: amounts falling due within one year</b> (Note 12)	4,292	-	-	4,292	6,345
<b>Net current assets/(liabilities)</b>	<b>56,449</b>	<b>-</b>	<b>-</b>	<b>56,449</b>	<b>47,643</b>
<b>Total assets less current liabilities</b>	<b>162,035</b>	<b>-</b>	<b>-</b>	<b>162,035</b>	<b>153,229</b>
<b>Creditors: amounts falling due after one year</b> (Note 12)	-	-	-	-	-
<b>Provisions for liabilities and charges</b>	-	-	-	-	-
<b>Net assets</b>	<b>162,035</b>	<b>-</b>	<b>-</b>	<b>162,035</b>	<b>153,229</b>
<b>Funds of the Charity</b>					
Unrestricted funds	162,035			162,035	153,229
	-			-	-
Restricted income funds (Note 13)		-		-	-
Endowment funds (Note 13)			-	-	-
<b>Total funds</b>	<b>162,035</b>	<b>-</b>	<b>-</b>	<b>162,035</b>	<b>153,229</b>

Signed on behalf of all the trustees

Signature

Print Name

Date of approval

M.M.Ahmed

11/10/2023

## Notes to the accounts

### Note 1 Basis of preparation

#### 1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- With accounting standards and with the Charities Act 2011.

### Note 2 Accounting

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

#### INCOMING RESOURCES

##### Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

##### Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

##### Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

##### Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

##### Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

##### Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

##### Investment income

This is included in the accounts when receivable.

##### Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

#### EXPENDITURE AND LIABILITIES

##### Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

## Notes to the accounts

### Note 6 Details of certain items of expenditure

#### 6.1 Trustee expenses

Number of trustees who were paid expenses  
Nature of the expenses  
Total amount paid

This year	Last year
1	-
Fundraising	-
8,000	£ NIL

#### 6.2 Fees for examination of the accounts

Independent examiner's fees for reporting on the accounts  
Other fees: Accountancy services.

This year £	Last year £
325	300
1,660	1,550

### Note 7 Paid employees

#### 7.1 Staff Costs

Gross wages, salaries and benefits in kind  
Employer's National Insurance costs  
Pension costs

This year £	Last year £
67,067	32,212
-	-
1,242	1,271
<b>Total staff costs</b> 68,309	<b>33,483</b>

#### 7.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	1	1
Charitable Activities	1	1
Governance	1	1
Other	-	-
<b>Total</b>	<b>3</b>	<b>3</b>

#### 7.3 Defined contribution pension scheme:-

None

#### Note 8

Grantmaking

None

#### Note 9

Tangible fixed assets:-

The Charity has purchased Property of £77,765 and spent further £27,820.63 for the improvement

#### Note 10

Investments Assets:-

#### Note 11

Debtors & prepayments:-

## Notes to the accounts

### Note 12 Creditors and accruals

#### 12.1 Analysis of creditors

Amounts falling due within one year		Amounts falling due after more than one year	
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4,292	6,345	-	-
4,292	6,345	-	-

Sundry Creditors

Total

#### 12.2 Security over assets:-

None

### Note 13

Endowment and restricted income fund:-

None

### Note 14

#### Transactions with related parties:-

Owner and the director of Smart Accounting Ltd who are accountants for the charity is the brother of one of the trustee of charity Mr M. M. Ahmed. Fees charged for accountancy services provided during the year is as show below:

Name of the trustee or related party	Relationship to charity	Description of the transaction (s)	This Year	Last Year
Mr A.Rashid	Brother of Trustee	Accountancy services	1,660	1,550

## Notes to the accounts

### Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

### Grants payable without performance conditions

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, staff costs by the time spent and other costs by their usage. Staff cost is allocated to admin expenses and charitable activities according to the time spent to on admin work and charitable activities.

### Support Costs

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

## ASSETS

### Tangible fixed assets for use by charity

These are valued at the lower of cost or market value.

### Investments

### Stocks and work in progress

## Note 3

### Analysis of incoming resources

#### Voluntary income

Analysis	This year £	Last year £
Voluntary	366,418	273,168
Gift Aid		
Interest Received	67	12
<b>Total</b>	<b>366,485</b>	<b>273,179</b>

## Note 4

### Analysis of resources expended

#### Costs of generating voluntary income

Analysis	This year £	Last year £
Fund Raising Expenses	32,217	29,456
Admin Expenses	97,587	65,585
<b>Total</b>	<b>129,804</b>	<b>95,041</b>

#### Charitable activities

Pakistan & Senegal Projects	225,890	222,044
	-	-
<b>Total</b>	<b>225,890</b>	<b>222,044</b>

#### Governance costs

	1,985	1,850
	-	-
<b>Total</b>	<b>1,985</b>	<b>1,850</b>

## Note 5

### Support Costs

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
Bank Charges	1,817	-	-	1,817
Printing, Postage & Stationery	7,920	-	-	7,920
Professional fees	7,110	-	1,985	9,095
Insurance	1,256			1,256
Telecommunications	2,815			2,815
Repairs & Renewals	797			797
Light & Heat	1,963			1,963
Staff Cost	68,309		-	68,309
Fundraising	32,217	-	-	32,217
Rates	603	-	-	603
Admin & other office costs	4,998	-	-	4,998
<b>Total</b>	<b>129,804</b>	<b>-</b>	<b>1,985</b>	<b>131,789</b>