

HEFAZOTHE ISLAM UK

Charity number-1115709

**Financial Statement for the
Year Ended 31 March 2024**

HEFAZOTHE ISLAM UK

Year Ended 31 March 2024

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Hefazothel Islam UK
Year Ended 31 March 2024

Charity Information

Trustees	Mr Sheik Badrul Alom Hamidi Mr Akhtar Hussain Mr Mohammed Sajid Ali Menon Mr Shofik Uddin Mr Muhammad Abdus Samad Khan
Charity No:	1115709
Address	534 Barking Road Plaistow London E13 8QE
Independent Examiner	Abacus Partners (Ldn) LLP Chartered Certified Accountants Unit A, Abbots Wharf London E14 6JL
Banker	NATWEST BANK PLC Forest Gate Branch 300 Romford Road London E7 9SH

Trustees' Report

Hefazote Islam UK For the Year Ended 2024

The Trustees present their report and the financial statements for the year ended 31 March 2024.

Governing Instrument:

The charity's objects and regulations are regulated by the constitution adopted on 21 July 2006 and the charity is a unincorporated association. The same is registered as charity with effect from 6 August 2006.

The objects of the charity are to promote any charitable purpose for the benefit of the Muslim inhabitants of the United Kingdom and in particular for those inhabitants who are of Muslim Bangladeshi origin. In particular

- to advance Islamic religion, education and training.
- to relieve poverty, suffering and distress, and to protect and promote public health in Bangladesh.

The charity is organised with a committee (Board of Trustees) elected by the members to oversee the overall activities, and one of the committee members is nominated as chairperson, to monitor the day to day running of the charity.

Trustees and/or principal officers:

The following officers of the charity have held office for the whole of the year.

Mr Sheik Badrul Alom Hamidi	Chairman
Mr Akhtar Hussain	Secretary
Mr Muhammad Abdus Samad Khan	Treasurer

The trustees are eligible, in committee, to appoint additional trustees under the terms of the constitution.

How the charity raised funds:

- Individual giving
- TV campaigns on a local broadcasting station, specifically targeting Bangladeshi viewers
- Monthly standing orders
- Charity events and campaigns
- Rental income from office room hire

Charitable causes we supported and the support provided:

We managed a community facility that served as a vital space for a variety of activities, including:

- Daily prayer services
- Wellbeing activities
- Spiritual circles
- Educational initiatives
- Ramadan Iftar events
- Eid celebrations and prayers
- Friday Jummah prayers

Our charitable efforts in Bangladesh included several key projects:

- Qurbani
 - Student sponsorship
 - Flood relief
 - Planting trees to promote environmental sustainability
 - Enhancing the MUGA field in front of the school to improve recreational facilities
 - Establishing a fish farm to support orphaned children
 - Providing education, including language courses in English, Arabic, and Urdu
 - Offering free medical treatments to the destitute
 - Distributing winter clothing and food to those suffering from extreme poverty
 - Building temporary homes for those affected by floods
-

Qurbani Distribution 2023 - Nourishing Communities

Objective

To distribute Qurbani meat to orphans and needy families, ensuring that they could celebrate Eid al-Adha with dignity and joy.

Beneficiaries

- **Direct beneficiaries:** 3,500 families
- **Indirect beneficiaries:** Approximately 13,500 individuals

Financial Breakdown

- **Total Cost:** £44,100
- **Unit Cost per Family:** BDT 4,900 (£32.70)
- **Total Expenditure:** BDT 6,15,000

Impact

For many families, Eid is a time of joy, but for those struggling to meet daily food needs, it can be a painful reminder of their hardships. Through the power of individual donations, we ensured that 3,500 families received fresh Qurbani meat, allowing them to partake in the celebrations with dignity.

Amina, a widowed mother of three, shared, *"This Eid, my children smiled because we had a meal to share. Your kindness made our celebration complete."* Stories like Amina's highlight the profound impact of individual generosity in alleviating food insecurity.

Student Sponsorship – fairer opportunities

Objective

To provide daily meals and healthcare support to orphans and needy students over a six-month period, enabling them to focus on their education and personal development.

Beneficiaries

- **850 students**

Financial Breakdown

- **Total Cost:** £189,000
- **Breakfast, Lunch, and Dinner Costs:** £166,000
- **Healthcare Support:** £2,000

Impact

Education is a fundamental right, but hunger and poor health can prevent children from reaching their potential. Thanks to the generosity of individual donors, 850 young learners received nutritious meals and essential healthcare.

Rahim, a 12-year-old aspiring doctor, expressed, *"With regular meals and health check-ups, I can focus on my studies and dream of a better future."* Your support has not only provided nourishment but has also empowered children to pursue their ambitions without the burden of hunger.

Qurbani Distribution 2024 - Expanding Our Reach

Objective

To expand our Qurbani meat distribution to reach more families during Eid al-Adha, ensuring that even the most vulnerable communities can partake in the celebrations.

Beneficiaries

- **Direct beneficiaries:** 10,000 families
- **Indirect beneficiaries:** Approximately 50,000 individuals

Financial Breakdown

- **Total Cost:** £75,000
- **Unit Cost per Family:** BDT 2,250 (£15)
- **Total Expenditure:** BDT 1,12,50,000

Impact

Building on our previous year's efforts, we significantly expanded our reach, ensuring that 10,000 families had access to nutritious meat during Eid.

Ahmed, a father of five, shared, *"For years, Eid was just another day of struggle. This time, we felt the true spirit of the festival."* Individual giving has transformed this project, allowing us to scale up and support more families than ever before.

Flood Relief 2024: Providing a Lifeline in Crisis

Objective

To provide emergency relief to families affected by severe flooding, offering immediate assistance to help them rebuild their lives.

Beneficiaries

- **Direct beneficiaries:** 1,100 families
- **Indirect beneficiaries:** Approximately 5,500 individuals

Financial Breakdown

- **Total Cost:** £22,000
- **Unit Cost per Family:** BDT 6,000 (£40)
- **Total Expenditure:** BDT 3,30,000

Impact

Natural disasters disproportionately affect the most vulnerable. Your donations enabled us to respond swiftly, providing food, medical supplies, and temporary shelter.

Fatima, a flood survivor, recounted, *"When the waters rose, we lost everything. Your help gave us shelter and hope to start anew."* The power of individual giving has proven to be a lifeline in times of crisis.

Student Sponsorship Program 2024: Sustaining Educational Journeys

Objective

To continue and expand our support for orphans and needy students over an eleven-month period, ensuring their long-term well-being and academic success.

Beneficiaries

- 950 students

Financial Breakdown

- **Total Cost:** £335,000
- **Breakfast, Lunch, and Dinner Costs:** £285,000
- **Healthcare Support:** £3,500

Impact

Recognizing the ongoing needs of our students, we extended the program to support 950 individuals for nearly a year.

Leila, a young scholar, shared, *"With your support, I have the energy to study and the medicine to stay healthy. I believe I can achieve my dreams."* Your generosity has not only provided meals but has also nurtured aspirations, shaping the future of countless children.

Financial Summary

Project	Total Expenditure (BDT)	Total Expenditure (GBP)
Qurbani 2023	6,15,500	£44,100
Student Sponsorship 2023	2,83,50,000	£1,89,000
Qurbani 2024	1,12,50,000	£75,000
Flood Relief 2024	3,30,000	£22,000
Student Sponsorship 2024	3,75,75,000	£335,000
Total	8,70,90,000	£580,600

The projects outlined in this report serve as a testament to the profound impact of individual donations. Every meal provided, every shelter built, and every child educated has been made possible by the kindness of those who chose to give.

Your generosity has transformed lives, offering not just aid but hope, dignity, and a future filled with possibilities. As trustees, we extend our deepest gratitude to every individual who has contributed to our mission. Together, we are changing the world—one act of kindness at a time.

HEFAZOTHE ISLAM UK

Year Ended 31 March 2024

Trustees' Report

Review of Transactions and Financial Position:

The Statements of Financial Activities shows a deficit of £191,923 for this year, with the Balance Sheet value of £825,287.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual 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 & 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 charity and of the incoming resources and application of resources of the charity for that period. 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 (FRSSE 2015);
- 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 operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner:

Abacus Partners (Ldn) LLP were reappointed as the independent examiner for the following year.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (2011).

This report was approved by the trustees on 27 January 2025, and

Signed on behalf of the board of trustees,

S. B. A. Hamidi.....on their behalf

Mr Sheik Badrul Alom Hamidi
(Chairman)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HEFAZOTHE ISLAM UK

For The Year Ended 31 March 2024

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 11 to 16 and prepared on the basis of accounting policies set out on page 11.

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. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants (ACCA).

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the 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.

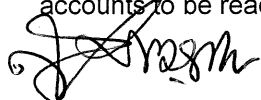
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 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.



MR N A CHOWDHURY FCCA
Abacus Partners (Ldn) LLP
Chartered Certified Accountants
Unit A, Abbots Wharf
93 Stainsby Road
London E14 6JL

Date: 27 January 2025

HEFAZOTHE ISLAM UK
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

INCOME AND EXPENDITURE	Notes	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
INCOMING RESOURCES					
Voluntary Income	3	63,333	-	63,333	89,452
Investment Income	4	17,500	-	17,500	15,598
Charitable Activities income	5	89,322	357,288	446,610	357,808
Total Income		170,155	357,288	527,443	462,858
RESOURCES EXPENDED					
Voluntary Cost	6	-	-	-	-
Fundraising Cost	7	-	98,518	98,518	130,500
Direct charitable activities	8	1,812	602,966	604,778	244,589
Governance and Support Cost	9	16,070	-	16,070	13,150
Total Resources Expended		17,882	701,484	719,366	388,239
NET INCOME /(DEFICIT) FOR THE YEAR		152,273	(344,196)	(191,923)	74,619
Fund as at 1 April 2023		827,921	189,290	1,017,210	942,591
Funds as at 31 March 2024		980,194	- 154,906	825,287	1,017,210

The notes on pages 13 to 16 form part of these accounts.

HEFAZOTHE ISLAM UK

BALANCE SHEET AS AT 31 MARCH 2024

	Notes	£	Total 2024 £	Total 2023 £
FIXED ASSETS:				
Tangible Assets	10		664,850	665,689
Current Assets:				
Debtors & prepayments	11	6		-
Cash at Bank and in hand		278,729		505,302
		278,735		505,302
Creditors:				
Amount falling due within one year	12	30,508		33,091
Net Current Assets			248,227	472,211
			913,077	1,137,900
Creditors:				
Amount falling due more than one year	13		87,790	120,690
Total Net Assets			825,287	1,017,210
Funds				
Unrestricted funds: General	15	270,228	315,438	
Designated	15	555,059	825,287	512,483
				827,921
Restricted Funds	15		0	189,290
Total Funds			825,287	1,017,210

Approved by the Board of Trustees on 27 January 2025 and signed on its behalf by

S. B. A. Hamidi

Mr Sheik Badrul Alom Hamidi
(Chairman)

Akhtar Hussain

Mr Akhtar Hussain
(Secretary)

The notes on pages 13 to 16 form part of these accounts.

HEFAZOTHE ISLAM UK

Notes to the financial statements for the year ended 31 March 2024

1 Accounting Policies

1.1 Basis of preparation of accounts:

The Financial Statements have been prepared 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 for Smaller Entities published on 16/07/14, the Financial Reporting Standard for Smaller Entities (FRSSE), and the Charities Act 2011 and applicable regulations. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Income Recognition:

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

- Donation and other income recognised when received.
- Grants for immediate expenditure are accounted for when they become receivable.
- Grants/Donation restricted to future accounting period are deferred and recognised in those periods.
- Grants/Donation for specific project are treated as restricted to the projects c/fwd for future operation.

1.3 Allocation of cost:

Costs are allocated between restricted and unrestricted fund according to the terms of income. Where items expended are mixed, they are apportioned between the categories according to the income they relate to as well as using best possible professional judgements.

1.4 Support cost:

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

1.5 Tangible fixed assets and depreciation:

Fixed assets for the charity used are capitalised at cost. They are stated in the accounts at cost less depreciation.

Depreciation is calculated to write off the cost less their estimated residual value, over their expected useful lives on the following bases:

Furniture and equipments	25% St line
Motor Vehicles	none

1.6 Funds:

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.
- Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.
- Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

HEFAZOTHE ISLAM UK
Notes to the financial statements
for the year ended 31 March 2024

1.7 Reconciliation of new and previous Generally Accepted Accounting Practice (GAAP):

There is no requirement of balance sheet and net income/(expenditure) restatement for adoption of FRSSE 2015, therefore, no reconciliation is shown.

1.8 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity had 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 accounts.

2 Incoming Resources

The incoming resources and surplus are attributable to the principal activities of the charity.

INCOME SUMMARY

3 Voluntary Income:	Unrestricted	Restricted	2024	2023
	£	£	£	£
Other income		-	-	-
General donation	63,333		63,333	89,452
	<u>63,333</u>	<u>-</u>	<u>63,333</u>	<u>89,452</u>
4 Investment Income:	Unrestricted	Restricted	2024	2023
	£	£	£	£
Rental Income	17,500		17,500	15,598
	<u>17,500</u>	<u>-</u>	<u>17,500</u>	<u>15,598</u>
5 Charitable Activities Income:	Unrestricted	Restricted	2024	2023
	£	£	£	£
Appeal for Borun Madrasa	60,322	241,288	301,610	35,780
Al Khalil Foundation	29,000	116,000	145,000	
	<u>89,322</u>	<u>357,288</u>	<u>446,610</u>	<u>35,780</u>
Total Income	<u>170,155</u>	<u>357,288</u>	<u>527,443</u>	<u>140,830</u>

EXPENSES SUMMARY

6 Voluntary Cost:	Unrestricted	Restricted	2024	2023
	£	£	£	£
Subscriptions	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7 Fundraising Cost:	Unrestricted	Restricted	2024	2023
	£	£	£	£
TV and other appeals		98,518	98,518	130,500
	<u>-</u>	<u>98,518</u>	<u>98,518</u>	<u>130,500</u>
8 Charitable Activities Cost:	Unrestricted	Restricted	2024	2023
	£	£	£	£
Wages and salaries		18,579	18,579	6,142
Projects Expenses: Bangladesh	-	437,970	437,970	225,500
Project expenses- Re- Al Khalil		142,549	142,549	7,500
Trevelling expenses		2,303	2,303	2,622
Light, Heat and water	1,812		1,812	1,575
Computer and other equipments		-	-	-
Printing, postage & stationery	-	885	885	690
Telephone/Internet		680	680	560
	<u>1,812</u>	<u>602,966</u>	<u>604,778</u>	<u>244,589</u>

HEFAZOTHE ISLAM UK
Notes to the financial statements
for the year ended 31 March 2024

9 Governance and Support Cost:	Unrestricted	Restricted	2024	2023
	£	£	£	£
Wages & salaries	4,645		4,645	1,536
Printing, Postage and Stationery	885		885	690
Repairs & Maintenance	3,015		3,015	5,000
Telephone/Internet	227		227	187
Accountancy & examinations	1,350		1,350	1,350
Legal & professional	2,021		2,021	1,757
Bank Interest and Charges	1,430		1,430	1,617
Depreciation charge	838		838	838
Sundry expenses	1,660		1,660	176
	<u>16,070</u>	<u>-</u>	<u>16,070</u>	<u>13,150</u>
Total Expenses	17,882	701,484	719,366	388,239
10 TANGIBLE FIXED ASSETS:	Land & Building	Fixture & Fitting	Motor Vehicle	Total
Cost:	£	£	£	£
At 1st April 2023	663,173	9,344	-	672,517
Addition-Improvement	-	-	-	-
Disposal	-	-	-	-
	<u>663,173</u>	<u>9,344</u>	<u>-</u>	<u>672,517</u>
Depreciation:		6,829		
At 1st April 2023	-	6,829	-	6,829
Depreciation on disposal		-	-	-
Charge for the year		838		838
	<u>-</u>	<u>7,667</u>	<u>-</u>	<u>7,667</u>
Net Book Value				
As at 31 March 2024	<u>663,173</u>	<u>1,677</u>	<u>-</u>	<u>664,850</u>
As at 31 March 2023	<u>663,173</u>	<u>2,515</u>	<u>-</u>	<u>665,688</u>
11 DEBTORS & PREPAYMENTS:			2024	2023
			£	£
Other Debtors			6	-
			<u>6</u>	<u>-</u>
12 CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR			2024	2023
			£	£
Accruals and other creditors			8,508	3,091
Private Loan: Qard -e - Hasana			22,000	30,000
			<u>30,508</u>	<u>33,091</u>
13 CREDITORS: AMOUNT FALLING MORE THAN ONE YEAR			2024	2023
			£	£
Private Loan: Qard -e - Hasana			87,790	120,690
			<u>87,790</u>	<u>120,690</u>

Private Loan: In Islam it is called Qard e Hasana meaning moral obligation to repay on demand if possible but there is no interest or security given and loans are from its benefactors.

HEFAZOTHE ISLAM UK
Notes to the financial statements
for the year ended 31 March 2024

14 STAFF EMOLUMENTS:

The charity started employing 2 persons during the year and total cost was £23,224 (2023-£7,678).

No remuneration was paid to any trustees or their associates during the year ended 31.03.2024, nor during 31.03.2023.

15 MOVEMENT IN FUNDS:	Unrestricted Fund £	Designated Fund £	Total Unrestricted £	Restricted Fund £	Total £
As at 1 April 2023	315,438	512,483	827,921	189,290	1,017,210
Current year	152,273		152,273	344,196	191,923
Fund Transfer	(197,483)	42,577	154,906	154,906	-
As at 31 March 2024	<u>270,228</u>	<u>555,059</u>	<u>825,287</u>	<u>0</u>	<u>825,287</u>

16 TAXATION

The entity is a registered charity and does not undertake non-charitable activities, and is entitled for tax exemption by HMRC.

17 POST BALANCE SHEET EVENTS

There were no significant post balance sheet events.

18 TRANSACTIONS WITH TRUSTEES

There were no transactions with the trustees during the year.

19 CONTINGENT LIABILITIES

The charity had no contingent liabilities as at 31 March 2024, nor at 31 March 2023.

20 RELATED PARTIES TRANSACTIONS

There were no related party transactions to be disclosed during the year.

21 GIFTS IN KIND AND VOLUNTEERS

During the year the charity benefited from unpaid work performed by volunteers.