

Registered Charity Number
1122397

Registered Company Number
5562190

AL KHALIL EDUCATION & CULTURAL CENTRE
(A Company limited by gurantee)
Report and Accounts

For The Year Ended 31 October 2023

AL KHALIL EDUCATION & CULTURAL CENTRE
Report and accounts
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AL KHALIL EDUCATION & CULTURAL CENTRE

The report of the trustees for the year ended 31 October 2023

Introduction

The trustees present their annual report and accounts for the year ended 31st October 2023. The board of trustees are satisfied with the performance of the charity during the year and the position as at 31st October 2023 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfill its obligations.

Name, registered office and constitution of the charity

The full name of the charity is Al-Khalil Education & Cultural Centre Ltd.

The legal registration details are :-

<i>Date of Company formation</i>	13/09/2005
<i>Date of Charity status</i>	21/01/2008
<i>The Principal Office is</i>	530 Barking Road, London E13 8QE
<i>Charity Registration Number</i>	1122397
<i>Company Registration Number</i>	5562190

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

The objects of the charity are set out in the charity's memorandum and articles which is summarized as follows:

To relieve poverty, hardship and distress,

To provide healthcare, education, clothing, food, accommodation for poor and orphans students.

Public benefit that is provided by the charity

Al Khalil Education& Cultural Centre aims to achieve the following objectives:

Providing financial & other assistance to persons in need for the purpose of providing Healthcare, Education, Clothing, Food and Accommodation.

Provide financial & other assistance to organizations supporting widows, orphans and their families

Besides the objectives set above, the charity also intend to make positive difference to the community through following projects:

Operating Madrasa(religious school),

Free eye operations for the poor .

Providing free religious education for the orphans

Access to clean drinking water

Better access of health facilities and educations for the needy particularly for the orphans.

AL KHALIL EDUCATION & CULTURAL CENTRE

The report of the trustees for the year ended 31 October 2023

This year, our efforts have focused on two major programmes: the Student Sponsorship Programme and the Eid-ul Adha Qurbani. These initiatives made possible through the generous contributions of our donors, have significantly improved the lives of thousands of individuals, particularly orphans and underprivileged families.

Student Sponsorship Programme

The Student Sponsorship Programme has continued to be a cornerstone of our mission to provide education, nourishment, and basic necessities to orphaned children and young people. Thanks to the unwavering support of our donors, we successfully raised a budget of £185,000 this year. This funding enabled us to provide three nutritious meals daily—breakfast, lunch, and dinner—to 750 children and young people.

The meals provided were not only filling but also carefully planned to meet the nutritional needs of malnourished children, ensuring they received a balanced diet conducive to healthy growth and learning. Breakfasts included traditional dishes such as khichuri, dhal, bread, and vegetables, while lunches and dinners comprised rice, fish, vegetables, dhal, boiled eggs, and meat twice a week. This comprehensive meal plan helped reverse malnutrition and supported the children in leading healthier, more active lives.

Over the course of the year, we delivered a total of 819,000 meals. The cost-effectiveness of our programme is noteworthy: while it costs an average of £16 per day for an individual on a low income in the UK to prepare basic meals at home, we were able to provide three generous meals daily at just £0.32 per person. Annually, the cost per person for breakfast was £49.50, and for both lunch and dinner, it was £98.50 each. These figures underscore the incredible impact that collective donations can have in transforming the lives of vulnerable children. Through this programme, 750 orphaned children and young people were not just fed but were also given the opportunity to learn and thrive in a nurturing environment.

Annual Qurbani Programme

Our Annual Qurbani initiative is another significant effort that we are proud to report on. This year, we raised a total of £22,400, which enabled us to provide meat parcels to 7,000 families during the Qurbani season. In many regions of Bangladesh, this is the only time in the year when impoverished families have the chance to enjoy meat, a vital source of protein in their diet.

The impact of this initiative cannot be overstated. The meat distribution reached an estimated 30,000 individuals, with each household comprising an average of 4.2 members. The cost per household was a mere £3.20, demonstrating how efficiently donor contributions were utilised. To put this in perspective, the price of beef and lamb in the UK is considerably higher, making this an extraordinary achievement in providing essential nutrition to those in need.

The recipients of the Qurbani parcels expressed deep gratitude, with many noting that they look forward to this time each year. The majority of those who benefited from the Qurbani were extremely poor, with some having no income at all and others earning less than £1 per day. For these individuals, the luxury of purchasing meat is beyond their reach. The Annual Qurbani Programme, funded by our donors, offers them a rare opportunity to enjoy a nutritious and protein-rich meal, a simple pleasure that many of us take for granted.

AL KHALIL EDUCATION & CULTURAL CENTRE

The report of the trustees for the year ended 31 October 2023

The success of these programmes is a testament to the collective power of our community of donors and team of volunteers. Your contributions have not only provided basic sustenance but have also empowered 750 orphaned children to pursue education and improve their prospects for the future. Additionally, through the Qurbani initiative, you have brought joy and nourishment to 7,000 households, impacting the lives of 30,000 individuals.

We extend our deepest gratitude to all who have supported our mission. Together, we have made a tangible difference in the lives of those who need it most. As we look to the future, we are committed to continuing our work and expanding our reach, ensuring that even more children and families can benefit from the generosity of our supporters. Thank you for your unwavering support and for helping us bring hope and opportunity to those in need.

Risk Management

As a small charity operating in Bangladesh, led primarily by volunteers, Al Khalil Education and Cultural Centre faces several risks that could impact our ability to deliver on our mission. These risks are closely tied to the political situation in Bangladesh, the donor giving trends in the UK, and the broader landscape of global humanitarian priorities.

Political Situation in Bangladesh

The political environment in Bangladesh can be volatile, with periods of unrest, changes in government policies, and regulatory shifts that may affect the operational environment for charities. Such instability could lead to disruptions in our programmes, delays in the delivery of aid, and challenges in ensuring the safety and security of our volunteers and beneficiaries. To mitigate these risks, we maintain close monitoring of the political climate, engage with local partners who have deep understanding of the local context, and have contingency plans in place to adapt our operations swiftly if required.

Donor Giving Trends in the UK

The economic landscape in the UK directly influences donor behaviour, which in turn affects our funding streams. Fluctuations in the economy, changes in public sentiment towards international aid, and competing domestic needs can lead to variations in the level of donations. A decline in donations could jeopardise our ability to sustain key programmes, particularly those that provide essential food, education, and healthcare services. We mitigate this risk by diversifying our fundraising efforts, strengthening relationships with existing donors, and exploring new avenues for donations, including digital campaigns and partnerships with businesses.

Competition with Larger Charities and Global Humanitarian Priorities

As a small charity, we operate in a competitive environment where larger charities often have more resources, greater visibility, and the capacity to respond to global crises more rapidly. Additionally, shifts in global humanitarian priorities—such as sudden natural disasters, pandemics, or conflicts—can redirect donor attention and funding away from our work in Bangladesh. To address this risk, we focus on our unique strengths, such as our deep community ties, specialised programmes, and the ability to operate with agility. We also work to raise awareness of the specific needs we address, ensuring that our mission remains visible and relevant to our donors.

AL KHALIL EDUCATION & CULTURAL CENTRE

The report of the trustees for the year ended 31 October 2023

Risk Assessment and Mitigation

While these risks are inherent to our operations, we have conducted a thorough risk assessment and implemented strategies to minimise any significant impact. Our proactive approach includes regular review of our risk management strategies, maintaining flexibility in our operations, and fostering strong relationships with local and international stakeholders.

Major risks the charity faces are the expenditure it incurs and the income it generates through its fund-raising activities. These are currently monitored on a monthly basis. There are strict control procedures in place to ensure generated funds are only used upon the approval of trustees.

We are confident that these measures will allow us to continue delivering essential services to those in need, even in the face of potential challenges. By remaining vigilant and adaptable, we ensure that Al Khalil Education and Cultural Centre can continue to fulfil its mission, bringing hope and opportunity to vulnerable communities in Bangladesh.

Recruitment and governance structure

The trustees of Al Khalil Education and Cultural Centre are deeply committed to upholding strong governance and transparency in all aspects of the charity's operations. To ensure this, we conduct thorough background checks on all employees and volunteers, including reference verification and criminal background screenings. Our governance structure mandates that no single individual can make critical decisions independently; instead, key decisions require the approval of at least two trustees. Additionally, we enforce a dual-signature policy for financial transactions to minimise the risk of fraud. Regular trustee meetings, internal audits, and clear segregation of duties further enhance our oversight and operational integrity.

We also prioritise ongoing risk management by regularly assessing potential operational, financial, and reputational risks. This proactive approach, combined with a whistleblower policy that allows confidential reporting of misconduct, ensures that we can swiftly address any issues that arise. These measures collectively safeguard the charity's mission and resources, enabling us to continue making a meaningful impact on the communities we serve while maintaining the trust of our donors and stakeholders.

AL KHALIL EDUCATION & CULTURAL CENTRE

The report of the trustees for the year ended 31 October 2023

As per our constitution.

During the accounting year there was no change in the trustee board. New trustees would be approached and appointed by personal recommendation and agreement of the board of trustees. The trustees those have served the charity during the period are set out below. The board of trustees have legal responsibility for the operation of the charity.

The board of trustees comprises individuals who are reputable members of the community. The ranges of skills represented in the board are kept under review and appointments to the board are made by the existing trustee. The trustees are legally responsible for the governance and management of the charity.

We established network with other organisations such as Al-Khair Foundation to assist in fund raising and creating awareness. Also we have received positive feedback from many community leaders regarding the charitable activities we are engaged in. The Chair person of the Al-Khair has visited charity's various projects and activities recently.

Al-Khalil also working in partnership with other charities to implement projects that affect the local communities in the long run particularly beneficiaries in Bangladesh.

We have an ongoing relationship with all local community, private and public sectors organisations. These close collaborative relations are helping the charity to achieve its objectives.

AL KHALIL EDUCATION & CULTURAL CENTRE

The report of the trustees for the year ended 31 October 2023

Reporting period fund was deficit however accumulated fund was in surplus.

The principal funding sources for the charity are the funds raised through live TV appeal from individual donors. All the funds that are raised through these activities supported the achievement of the key objectives such as funding the poor and orphan's education as well as running the eye operation campaign. Al-Khalil also have been supporting cattle farming and qurbani projects, winter clothing distributions and clean water projects.

Al-Khalil has an ethical investment policy which means that before it makes any investment decision it takes the social impact of its investment. However, during the current financial year it made no investment .

The Board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfill its obligations. The financial statements are set out on pages 8 to 19. The financial statements have been prepared implementing the 2005 Revised Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England

The financial statements are set out on pages 11 to 29. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (revised in June 2008) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) .As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

AL KHALIL EDUCATION & CULTURAL CENTRE

The report of the trustees for the year ended 31 October 2023

Nothing to report for the financial year.

Plans for Future Periods

Our objectives for the forthcoming year is to enhance education and health facilities for the orphan students. Conducting more seminars and workshop to visualize the state of orphans in developing countries such as Bangladesh.

The members of the Board of Trustees of the Charity during the year ended 31st October 2023 were :-

MR S B A HAMIDI
MR AKIKUR RAHMAN
MR MOHAMMED AMDADUL HAQUE

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

MR S B A HAMIDI
MR AKIKUR RAHMAN
MR MOHAMMED AMDADUL HAQUE

AL KHALIL EDUCATION & CULTURAL CENTRE

The report of the trustees for the year ended 31 October 2023

Solicitors

Md Imran Chowdhury
E1 Solicitors
Commercial Road
London
E1

Investment advisors

None as currently the charity is not planning any investment.

Independent Examiner

Dewan Chowdhury, MSc.
Accountant
Abacus Accountancy (Ldn) Ltd
Unit A, Abbots Wharf
93 Stanisby Road
E14 6JL

Statement of Trustees' Responsibilities

The Charities Act 2011 requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

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

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

S B A HAMIDI
Trustee

AL KHALIL EDUCATION & CULTURAL CENTRE
Independent Examiner's Report to the trustees of the charity
Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year ended 31 October 2023

I report on the financial statements of the Charity on pages 11 to 25 for the year ended 31 October 2023 which have been prepared in accordance with the Charities Act 2011 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, adapted to meet the needs of unincorporated organisations, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as revised in June 2008. (The SORP), under the historical cost convention and the accounting policies set out notes to the account.

As described on 6, the Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

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

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination , I can confirm that

this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that, no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 130 of the Act;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

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

Dewan Chowdhury, MSc.
Accountant
Abacus Accountancy (Ldn) Ltd
Unit A, Abbots Wharf
93 Stanisby Road
E14 6JL

The date upon which my opinion is expressed is :- 29 July 2024

AL KHALIL EDUCATION & CULTURAL CENTRE
Statement of Financial Activities
for the year ended 31 October 2023

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2023 £	2023 £	2023 £	2022 £
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary Income	14	235,865	22,400	258,265	258,847
		-	-	-	-
Total incoming resources		235,865	22,400	258,265	258,847
Costs of generating funds					
Costs of generating voluntary income		70,907	-	70,907	64,000
Fundraising trading - costs of goods and other costs		-	-	-	-
Investment management costs		-	-	-	-
<i>Costs of charitable activities</i>	18	1,570	211,000	212,570	91,955
<i>Governance costs</i>		950	-	950	900
<i>Other resources expended</i>		-	-	-	-
Total resources expended		73,427	211,000	284,427	156,855
(Net outgoing resources)/net incoming resources before transfers between funds		162,438	(188,600)	(26,162)	101,992
Gross transfers between funds		-	-	-	-
(Net outgoing resources)/net incoming resources before Other recognised gains and losses		162,438	(188,600)	(26,162)	101,992
Other recognised gains and losses					
Net movement in funds		162,438	(188,600)	(26,162)	101,992
Reconciliation of funds					
<i>Total funds brought forward</i>		-	282,172	282,172	180,180
Total Funds carried forward		162,438	93,572	256,010	282,172

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on **page 15** as required by the the SORP.

AL KHALIL EDUCATION & CULTURAL CENTRE
Statement of Financial Activities
for the year ended 31 October 2023
All activities derive from continuing operations

The notes on pages 16 to 24 form an integral part of these accounts.
Income and Expenditure Account
for the year ended 31 October 2023

	2023	2022
	£	£
Turnover	258,265	258,847
Direct costs of turnover	283,477	155,955
Gross (deficit)/surplus	<u>(25,212)</u>	<u>102,892</u>
Governance costs	950	900
(Deficit)/surplus on ordinary activities before tax	<u>(26,162)</u>	<u>101,992</u>
(Deficit)/surplus for the financial year	<u>(26,162)</u>	<u>101,992</u>
Gift Aid Payments	-	-
Retained (deficit)/surplus for the financial year	<u>(26,162)</u>	<u>101,992</u>

The notes on pages 16 to 24 form an integral part of these accounts.

AL KHALIL EDUCATION & CULTURAL CENTRE
Statement of Financial Activities
for the year ended 31 October 2023
Statement of Total Recognised Gains and Losses
for the year ended 31 October 2023

	2023	2022
Excess of Expenditure over income before realisation of assets	(26,162)	101,992
Profit per Profit and Loss account	(26,162)	101,992
Grants for the acquisition of fixed assets	-	-
Net Movement in funds before taxation	(26,162)	101,992

Movements in revenue and capital funds
for the year ended 31 October 2023

Revenue accumulated funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Accumulated funds brought forward	-	282,172	282,172	180,180
Recognised gains and losses before transfers	(188,600)	162,438	(26,162)	101,992
	(188,600)	444,610	256,010	282,172
Closing revenue accumulated funds	(188,600)	444,610	256,010	282,172
			£	£

AL KHALIL EDUCATION & CULTURAL CENTRE
Statement of Financial Activities
for the year ended 31 October 2023

Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2023	2023	2023	2023	2022
Revenue accumulated funds	-	(188,600)	444,610	256,010	282,172

AL KHALIL EDUCATION & CULTURAL CENTRE
Balance Sheet
as at 31 October 2023

	Notes	2023 £	2022 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Current assets			
Cash at bank and in hand		257,031	309,167
Creditors:-			
amounts due within one year	25	(1,020)	(5,902)
Net current assets		<u>256,011</u>	<u>303,265</u>
Total assets less current liabilities		<u>256,011</u>	<u>303,265</u>
Creditors:-			
amounts due after more than one year	26	-	(21,093)
Provisions for liabilities and charges		-	-
Net assets including pension asset / liability		<u>256,011</u>	<u>282,172</u>
<i>The funds of the charity :</i>			
Total unrestricted funds		-	-
Restricted income funds			
Restricted revenue accumulated funds		256,011	282,172
Restricted capital funds			
Total restricted funds		<u>256,011</u>	<u>282,172</u>
Total charity funds		<u>256,011</u>	<u>282,172</u>

The accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

S B A HAMIDI

Trustee

Approved by the board of trustees on 29 July 2024

The notes on pages 16 to 24 form an integral part of these accounts.

AL KHALIL EDUCATION & CULTURAL CENTRE
Notes to the Accounts
for the year ended 31 October 2023

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) (The SORP) adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the SORP requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cash flow statement.

2 Accounting convention

The financial statements are prepared on a going concern basis, under the historical cost convention. The charity is entirely dependent on continuing fees, donation and as a consequence the going concern basis is also dependent on the continuing fees and donation.

3 Incoming Resources

Incoming resources are accounted for on a receivable basis.

4 Investment Income

Not applicable.

5 Deferred income

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are

AL KHALIL EDUCATION & CULTURAL CENTRE
Notes to the Accounts
for the year ended 31 October 2023

6 Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

7 Resources Expended

Charitable expenditure includes all expenditure directly related to the objects of the charity and comprises the following :-

Activities In furtherance of the charity's objectives

The costs of activities in furtherance of the charity's objectives represents the cost of goods and services and ancillary trading costs that have been incurred in charitable activities.

Administration of the charity

Management and administration costs represent expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements. These costs are included within support costs

Support costs of activities

There are a number of costs, including staffing costs, where it is impracticable to allocate these costs between administration and charitable expenditure and the trustees have allocated such costs to management and administration costs.

Resources expended include attributable VAT which cannot be recovered.

8 Inalienable assets

Currently not applicable for the charity apart from moral and dedication of the trustees and volunteers.

9 Investments held by the charity

Not applicable.

AL KHALIL EDUCATION & CULTURAL CENTRE
Notes to the Accounts
for the year ended 31 October 2023

10 Fixed assets and depreciation

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at a valuation arrived at by a professionally qualified firm of valuers, who valued the assets on the basis of open market value in current use.

Items of less than £1000 are not capitalised.

Charity did not have any fixed assets at the balance sheet date.

11 Capital grants

The board of trustees consider that, in order to comply with the SORP gifts of tangible fixed assets or grants of a capital nature given for specific purposes and fully utilised in the furtherance of the objects of the charity should be credited to the relevant fixed asset fund after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

If the related assets are subject to restrictions by the grant making organisation on their use and disposal, then these restrictions are noted in the fixed asset section of these accounts. In such circumstances, the fixed asset fund created is treated as a restricted fixed asset fund. As the related assets are depreciated, then a transfer is made from restricted fixed asset funds to unrestricted revenue reserves to reflect the diminution in the asset subject to the restriction. In this year, nothing has been transferred from restricted fixed asset funds to unrestricted revenue reserves.

If the related assets are not subject to restrictions by the grant making organisation on their use and disposal, then the fixed asset fund created is treated as a designated fixed asset fund. As the related assets are depreciated, then a transfer is made from designated fixed asset funds to unrestricted revenue reserves to reflect the diminution in the asset. In this year, nothing has been transferred from designated fixed asset funds to unrestricted revenue reserves.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the Statement of Standard Accounting Practice Number 4, such departure is justified on the basis that it is in order to comply with the SORP.

AL KHALIL EDUCATION & CULTURAL CENTRE
Notes to the Accounts
for the year ended 31 October 2023

12 Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

13 Finance and operating leases

Not applicable

14 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Revenue Turnover from ordinary activities	258,265
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and after charging:-

Independent Examiner's Fees	950
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Funds belonging to the charity have been used for the purchase of insurance to protect the charity from loss arising from the neglect or defaults of its trustees, employees or agents, or to indemnify its trustees, employees or agents, against the consequences of any neglect or default on their part. The sum expended on such insurance was as indicated in the above schedule

15 Statement that no expenses were paid to trustees or connected persons

No expenses/remunerations were paid to trustees or persons connected with them.

16 Detailed analysis of certain transactions required by the 2005 revision to the of Recommended Practice for Accounting and Reporting issued by the Charities Commissioners for England & Wales (effective April 2005 and revised June 2008)

Various items of support costs and charitable expenditure which are required by the SORP to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities.

AL KHALIL EDUCATION & CULTURAL CENTRE
Notes to the Accounts
for the year ended 31 October 2023

17 Material legacies that have been notified but not included in the Statement of Financial Activities

Not applicable

18 Analysis of grants payable in furtherance of the charity's objects

The funds have been given to Al-Khalil Education & Cultural Centre Bangladesh branch. In Bangladesh it operates various projects such as access to public health, literatures and education for the poors. Funds have been received from Al-Khalil Education and Cultural Centre UK. These monies were spent on following projects.

Access to public education	£ 185,000.00
(Students sponsorship)	£20,907
Access to food	£3,600
(Qurbani)/ Food donation in	£22,400.00

19 Staff Costs and Emoluments

2023

	£
Gross Salaries	-
Employer's National Insurance	-
Pension Contributions	-
	-

20 Numbers of full time employees or full time equivalents

2023

Engaged on charitable activities	-
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There were no fees or other remuneration paid to the trustees.

There were no employees .

AL KHALIL EDUCATION & CULTURAL CENTRE
Notes to the Accounts
for the year ended 31 October 2023

21 Trustees' Remuneration

No trustees or persons connected received any remuneration.

22 Ex Gratia Payments

Not applicable.

23 Heritage assets and contingent assets excluded from the Balance Sheet

Not applicable

AL KHALIL EDUCATION & CULTURAL CENTRE
Notes to the Accounts
for the year ended 31 October 2023

24 Subsidiary undertakings

Not Applicable for the reporting period.

25 Creditors: amounts falling due within one year	2023
	£
Accrued expenses	1,020
26 Creditors :- Amounts Falling due after one year	2023
	£
Kard E Hasana	-

AL KHALIL EDUCATION & CULTURAL CENTRE
Notes to the Accounts
for the year ended 31 October 2023

27 Assets and liabilities held by the charity as an intermediary agent and not included in the Balance Sheet

Not Applicable for the reporting period.

28 that are included in the Balance Sheet

Not Applicable for the reporting period.

29 Financial derivatives

Not Applicable for the reporting period.

30 Related party transactions

Please refer to notes on staff costs Emoluments

31 Analysis of the Net Movement in Funds **2023**
£

Net movement in funds from Statement of Financial Activities (26,162)

The net resources applied on functional fixed assets and the net investment in programme related investments represents the cost of additions less proceeds of any disposals.

32 Particulars of Individual Funds and analysis of assets and liabilities
At 31 October 2023

	Unrestricted funds	Designated funds	Restricted funds
	£	£	£
Tangible Fixed Assets	-	-	-
Current Assets	257,031	-	-
Current Liabilities	(1,020)	-	-
Long Term Liabilities	-	-	-
	<u>-</u>	<u>-</u>	<u>256,011</u>
	£	£	£

At 1 November 2022

	Unrestricted funds	Designated funds	Restricted funds
Tangible Fixed Assets	-	-	-
Current Assets	309,167	-	-
Current Liabilities	(5,902)	-	-
Long Term Liabilities	(21,093)	-	-
	<u>-</u>	<u>-</u>	<u>282,172</u>

AL KHALIL EDUCATION & CULTURAL CENTRE
Notes to the Accounts
for the year ended 31 October 2023

The individual funds included above are :-

Funds at 2022	Movements in Funds as below	Transfers Between funds
£	£	£
<u>282,172</u>	<u>(26,162)</u>	<u>-</u>

Analysis of movements in funds as shown in the table above

Incoming Resources	Outgoing Resources	Gains & Losses
£	£	£
<u>258,265</u>	<u>284,427</u>	<u>-</u>

AL KHALIL EDUCATION & CULTURAL CENTRE
Schedule to the Statement of Financial Activities
for the year ended 31 October 2023

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2023	2023	2023	2022
	£	£	£	£
Incoming Resources				
Incoming Resources from generated funds				
Government and public bodies				
Incoming resources of a revenue nature				
Donations received	235,865	22,400	258,265	258,847
Total	235,865	22,400	258,265	258,847
Total Grants, Legacies & Donations Received	235,865	22,400	258,265	258,847
	-	-	-	-
Total Voluntary Income	235,865	22,400	258,265	258,847
Total Incoming Resources	235,865	22,400	258,265	258,847
Costs of generating funds				
Costs of generating voluntary income				
Fundraising publicity	50,000	-	50,000	-
	70,907	-	70,907	64,000
Total costs of generating voluntary income	70,907	-	70,907	64,000
Grantmaking to achieve the objects of the charity				
Grants paid including Gift Aid payments				
Grants paid as shown in the detailed schedule	-	-	-	-
Support costs for grants paid				

AL KHALIL EDUCATION & CULTURAL CENTRE
Schedule to the Statement of Financial Activities
for the year ended 31 October 2023

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2023	2023	2023	2022
	£	£	£	£
Total Expended on Charitable Activities	1,570	211,000	212,570	91,955

Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work

Specific governance costs

Independent Examiner's Fees	950	-	950	900
Total governance costs	950	-	950	900

The basis for the allocation of costs as shown above is explained in the accounting policies and the notes to the accounts

A Detailed schedule of grants paid to achieve the objects of the charity

	2023	2022
	£	£
Grants to Institutions	-	-
Total Institutional grants	-	-
Total grants to individuals	-	-
Total of all grants paid	-	-

AL KHALIL EDUCATION & CULTURAL CENTRE
Schedule to the Statement of Financial Activities
for the year ended 31 October 2023

Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
2023	2023	2023	2022
£	£	£	£

AL KHALIL EDUCATION & CULTURAL CENTRE

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity for the year ended 31 October 2023

	Fundraising	Building	Students	Sponsorship	Qurbani	Food, Water	Cattle	2023	2022
	£	Project	Access to	Access to	Access to	Clothing	Farming	Total	Total
	£	£	Literatures	Public Health	£	£	£	£	£
Incoming resources from generated funds									
Voluntary Income	258,265	-	185,000	22,400	3,600	-	-	258,265	258,847
Activities for generating funds	-	-	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-	-
Incoming resources from charitable activities	-	-	-	-	-	-	-	-	-
Other Incoming Resources	-	-	-	-	-	-	-	-	-
Total Incoming Resources	258,265	-	185,000	22,400	3,600	-	-	258,265	258,847
Costs of generating funds									
Costs of generating voluntary income	-	-	-	-	-	-	-	70,907	64,000
Fundraising trading - costs of goods and other costs	-	-	-	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-	-	-	-
Costs of charitable activities	-	-	-	-	-	-	-	212,570	91,955
Governance costs	900	-	-	-	-	-	-	950	900
Other resources expended	-	-	-	-	-	-	-	-	-
Total resources expended	900	-	-	-	-	-	-	284,427	156,855
Net Incoming Resources by activity	257,365	-	185,000	22,400	3,600	-	-	(26,162)	101,992

AL KHALIL EDUCATION & CULTURAL CENTRE

Appendix 2

Analysis of Total Support Costs by Activity for the year ended 31 October 2023

	Fundraising	Building Project	Access to Literatures	Access to Public Health	Food, Water Clothing	Cattle Farming	2023 Total	2022 Total
Nature of support costs	£	£	£	£	£	£	£	£
Management	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-
Total support costs analysed by activity	-	-	-	-	-	-	-	-