

**Darul Uloom Kantharia Trust**

**Report and Accounts**

**31 March 2022**

## **Darul Uloom Kantharia Trust**

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**Darul Uloom Kantharia Trust**  
**Charity Information**  
**for the period ended 31 March 2022**

**Address**

27 Moss Street  
Blackburn  
Lancashire  
BB1 5HW

**Charity registration number: 1124357**

**Trustees**

Talha S Ahmed  
Mohmed Hanif Sufi  
Abdus Samad Ismail Ahmed  
Abdullah Haji Vallibhai Patel

**Appointed independent examiner**

M A Ibrahim (FCCA)

**Accountants**

M.A.I (Accountants) Limited  
7 St Andrews Street  
Blackburn  
Lancashire  
BB1 8AE

**Bankers**

Barclays Bank Plc  
8-14 Darwen St  
Blackburn  
Lancashire  
BB2 2BZ

**Darul Uloom Kantharia Trust**  
**Trustees' annual report**  
**for the period ended 31 March 2022**

**Charity registration number: 1124357**

The Annual Report is fully SORP compliant and sets out how the trustees have met their obligations.

The Financial Statement is fully SORP compliant and includes the incoming resources and resources expended.

**Objectives and activities**

The objects of the charity are set out in the constitution are summarised as follows:

To promote the physical and mental health of children and orphans in India particularly, Darul Uloom Kantharia, Mahmood Nagar, PO Kantharia, Dist. Bharuch, Gujarat, India 392162 through the provision of financial assistance, support, education, accommodation, food and medical treatment.

To promote, further or support any similar charitable purpose or purposes or to make donations to such charitable institutions at such time or times and in such a manner as the trustees may in their absolute discretion think fit.

The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, bodies, organisations and/or countries affected (including the provision of medical aid).

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

**Achievements and performance**

This reporting period like the last reporting period proved to be an exceptionally challenging period for our projects in India. The primary reason was the Covid 19 pandemic and it affected India really badly. Due to this the organisations we support remained closed for a significant period of the reporting year hence our charitable activities were limited. Even when they started they had significantly less number of students.

Some of the limited activities are described below. As now that the pandemic has eased we hope to report

**Rural villages school project**

The trust sponsored and funded schools for small children in 55 impoverished rural villages in Gujarat. This was managed by the expertise of our local contacts namely Darul Uloom Kantharia. We also assisted in welfare related projects in these villages. Many of these villages were affected by the pandemic so we concentrated on relief work for these families.

**Student stipend**

Our trust sponsored stipends for 25 students from poor family backgrounds to study at Darul Uloom Kantharia but this was for a shorter period of time due to the pandemic.

**Medical/Hospital Unit**

Like previous years the trust financed costs towards the running of the medical facility of Darul Uloom Kantharia, India where all students, staff and their families were provided with medical treatment and medicine etc and also the trust paid for off-site medical treatment for poor students.

**Electricity and Gas utilities.**

The Trust contributed to the electricity and gas utility costs of Darul Uloom Kantharia in Gujarat India.

**Catering and Food**

The Trust assisted in buying wholesale food items such as rice, flour, wheat, pulses, sugar and cooking oil for cooking purposes for the students of Darul Uloom Kantharia.

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**for the period ended 31 March 2022**

**Jamiatus-Swalihat Girls Education Scholarship**

In line with our charity's stated aims and objectives, we were delighted during this reporting period to have provided like the last reporting period 50 scholarships for female students studying at Jamiatus-Swalihat. Manubar Gujrat India, which is a large All Girls Educational Establishment which also has onsite boarding. We are very excited and proud about this development and partnership as it allows us to expand our work to promote education within young girls also and also to empower women. We continue to build on our work at this organization and look forward to reporting progress on this during future reporting periods. This was also for a limited time during the year as the project was closed for a considerable period of time due to the covid 19 pandemic.

**Structure, governance and management**

Darul Uloom Kantharia Trust is registered as a Charity with The Charity Commission under charity no: 1124357.

It is governed by its trust deed dated 25th April 2008.

**Appointment of charity trustees**

Trustee Selection is by a vote by the existing Board of Trustees.

**Reference and administrative details**

See preceding page under 'Charity Information'.

**Names of the charity trustees who manage the charity**

All trustees are named on the preceding page under 'Charity Information'.

**Financial review and reserves policy**

A substantial increase in donations by individuals was achieved towards the end of the year and in particular the Ramadhan period. Office overheads were generally unchanged this year. Funds available are sufficient to permit the Trust to continue in operation in the medium to long term, together with the continued support from the donors.

The trustees actively review the major risk, which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined the operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

It is the policy of the charity to maintain unrestricted funds at a level, which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds are maintained at least at this level throughout the year.

There is no uncertainty about the charity continuing as a going concern.

The Trustees would like to thank all those who assisted us with their moral and financial support and trust they continue to do so.

**Darul Uloom Kantharia Trust**  
**Trustees' annual report**  
**for the period ended 31 March 2022**

**Statement of Trustee's responsibilities**

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

The law applicable in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period in preparing these financial statements, the trustees are required to:-

- Select suitable accounting policies to be applied consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and,
- Prepare the financial statements on the going concern bases unless it is inappropriate to presume that the charitable company 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 to enable them to ensure that the financial statements comply with the Charities Act 2011, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees and signed on its behalf by:

Talha S Ahmed  
Trustee

Date: 08/09/2022

## **Darul Uloom Kantharia Trust**

### **Independent Examiner's Report to the Trustees of Darul Uloom Kantharia Trust**

I report to the trustees on my examination of the accounts of Darul Uloom Kantharia Trust (the Trust) for the period ended 31 March 2022.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the 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 the 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

The appointed independent examiner of the trust:

M A Ibrahim (FCCA) for and on behalf of  
M.A.I (Accountants) Limited  
7 St Andrews Street  
Blackburn  
Lancashire  
BB1 8AE

Date: 08/09/2022

**Darul Uloom Kantharia Trust**  
**Statement of financial activities**  
**for the period ended 31 March 2022**

|  | Notes    | Unrestricted<br>funds | Restricted<br>income<br>funds | Total<br>2022  | Total<br>2021  |
|--|----------|-----------------------|-------------------------------|----------------|----------------|
|  |          | £                     | £                             | £              | £              |
| <b>Income</b>                                | <b>3</b> |                       |                               |                |                |
| <b>Income and endowments from:</b>           |          |                       |                               |                |                |
| Donations and legacies                       |          | 88,833                | -                             | 88,833         | 175,977        |
| <b>Expenditure</b>                           | <b>4</b> |                       |                               |                |                |
| <b>Expenditure on:</b>                       |          |                       |                               |                |                |
| Charitable activities                        |          | 53,705                | -                             | 53,705         | 40,933         |
| <b>Net income/(expenditure) for the year</b> |          | <u>35,128</u>         | <u>-</u>                      | <u>35,128</u>  | <u>135,044</u> |
| <b>Reconciliation of funds</b>               |          |                       |                               |                |                |
| Total funds brought forward                  |          | 192,827               | -                             | 192,827        | 57,784         |
| Net incoming resources for the year          |          | 35,128                | -                             | 35,128         | 135,044        |
| <b>Total funds carried forward</b>           |          | <u>227,955</u>        | <u>-</u>                      | <u>227,955</u> | <u>192,827</u> |



**Darul Uloom Kantharia Trust**  
**Balance Sheet**  
**At 31 March 2022**

|   | Notes | Unrestricted<br>funds<br>£ | Restricted<br>income<br>funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|---|-------|----------------------------|------------------------------------|--------------------|--------------------|
| <b>Current assets</b>                                 |       |                            |                                    |                    |                    |
| Cash at bank and in hand                              |       | 228,455                    | -                                  | 228,455            | 193,227            |
|   |       | <u>228,455</u>             | <u>-</u>                           | <u>228,455</u>     | <u>193,227</u>     |
| <b>Creditors: amounts falling due within one year</b> |       |                            |                                    |                    |                    |
| Trade creditors and accruals                          | 6     | 500                        | -                                  | 500                | 400                |
|   |       | <u>500</u>                 | <u>-</u>                           | <u>500</u>         | <u>400</u>         |
| <b>Net current assets</b>                             |       | <u>227,955</u>             | <u>-</u>                           | <u>227,955</u>     | <u>192,827</u>     |
| <b>Net assets</b>                                     |       | <u>227,955</u>             | <u>-</u>                           | <u>227,955</u>     | <u>192,827</u>     |
| <b>Funds of the Charity</b>                           |       |                            |                                    |                    |                    |
| Unrestricted funds                                    | 7     | 227,955                    | -                                  | 227,955            | 192,827            |
| <b>Total funds</b>                                    |       | <u>227,955</u>             | <u>-</u>                           | <u>227,955</u>     | <u>192,827</u>     |

Approved by the Board of Trustees and signed on its behalf by

Mohmed Hanif Sufi  
Trustee

Date: 08/09/2022

**Darul Uloom Kantharia Trust**  
**Notes to the Accounts**  
**for the period ended 31 March 2022**

**Basis of preparation**

**1 *Basis of accounting***

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

The charity is a public benefit entity.

**2 *Accounting Policies***

***Income***

Income from charitable activities and voluntary donations are included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included.

***Expenditure***

Expenditure is included in the accounts on an accruals basis.

***Unrestricted funds***

Unrestricted funds are donations and other incoming resources receivable or generated for the charity without further specified purpose and are available as general funds.

***Restricted funds***

Restricted funds are funds subject to specific trusts, which may be declared by the donor(s) or with their authority (e.g. in a public appeal) or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are spent at the discretion of the trustees in furtherance of some particular aspect(s) of the objects of the charity, or they may be endowment funds, where the assets are required to be invested, or retained for actual use, rather than spent.

**Darul Uloom Kantharia Trust**  
**Notes to the Accounts**  
**for the period ended 31 March 2022**

| <b>3 Analysis of income</b>   | <b>Unrestricted funds</b> | <b>Restricted income funds</b> | <b>2022 Total funds</b> | <b>2021 Prior year</b> |
|-------------------------------|---------------------------|--------------------------------|-------------------------|------------------------|
|                               | <b>£</b>                  | <b>£</b>                       | <b>£</b>                | <b>£</b>               |
| <b>Donations and legacies</b> |                           |                                |                         |                        |
| Donations                     | 88,833                    | -                              | 88,833                  | 175,977                |
| <b>Total</b>                  | <b>88,833</b>             | <b>-</b>                       | <b>88,833</b>           | <b>175,977</b>         |
| <b>Total income</b>           | <b>88,833</b>             | <b>-</b>                       | <b>88,833</b>           | <b>175,977</b>         |

| <b>4 Analysis of expenditure</b>            | <b>Unrestricted funds</b> | <b>Restricted income funds</b> | <b>2022 Total funds</b> | <b>2021 Prior year</b> |
|---|---------------------------|--------------------------------|-------------------------|------------------------|
|   | <b>£</b>                  | <b>£</b>                       | <b>£</b>                | <b>£</b>               |
| <b>Expenditure on charitable activities</b> |                           |                                |                         |                        |
| Grants & Donations                          | 52,500                    | -                              | 52,500                  | 40,000                 |
| Stationery, postage and printing            | 360                       | -                              | 360                     | 353                    |
| Accountancy fees                            | 450                       | -                              | 450                     | 350                    |
| Independent examiner's fee                  | 150                       | -                              | 150                     | 150                    |
| Bank charges                                | 245                       | -                              | 245                     | 80                     |
| <b>Total</b>                                | <b>53,705</b>             | <b>-</b>                       | <b>53,705</b>           | <b>40,933</b>          |
| <b>Total expenditure</b>                    | <b>53,705</b>             | <b>-</b>                       | <b>53,705</b>           | <b>40,933</b>          |

**5 Grants made to institutions**

| <b>Name of institutions</b>  | <b>Purpose</b>                                 | <b>£</b>      |
|------------------------------|--|---------------|
| Darul Uloom Kantharia, India | Student scholarships and rural school projects | 37,500        |
| Jamiatus Salihat, India      | Student scholarships and rural school projects | 15,000        |
|                              |  | <b>52,500</b> |

**Darul Uloom Kantharia Trust**  
**Notes to the Accounts**  
**for the period ended 31 March 2022**

|                        |             |             |
|------------------------|-------------|-------------|
| <b>6 Creditors</b>     | <b>2022</b> | <b>2021</b> |
| Analysis of creditors: |             |             |
|                        | <b>£</b>    | <b>£</b>    |
| Accruals               | 500         | 400         |
|                        | <u>500</u>  | <u>400</u>  |

**7 Analysis of fund assets and liabilities**

|                     | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>income<br/>funds<br/>£</b> | <b>Total<br/>2022<br/>£</b> |
|---------------------|-------------------------------------|--|-----------------------------|
| Current assets      | 228,455                             | -  | 228,455                     |
| Current liabilities | (500)                               | -  | (500)                       |
|                     | <u>227,955</u>                      | <u>-</u>                                     | <u>227,955</u>              |

**8 Details of certain items of expenditure**

|                                      |             |             |
|--------------------------------------|-------------|-------------|
|                                      | <b>2022</b> | <b>2021</b> |
|                                      | <b>£</b>    | <b>£</b>    |
| Fees for examination of the accounts |             |             |
| Independent examiner's fees          | <u>150</u>  | <u>150</u>  |

**9 Transactions with trustees and related parties.**

There were no benefits, expenses or remuneration paid to the Trustees or persons connected to them.

|                             |               |               |
|-----------------------------|---------------|---------------|
| <b>10 Employees</b>         | <b>2022</b>   | <b>2021</b>   |
|                             | <b>Number</b> | <b>Number</b> |
| Average number of employees | <u>-</u>      | <u>-</u>      |

No employee received emoluments of more than £60,000.