

REGISTERED CHARITY NO: **513110**

TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2024

HIDAIYAT-UL-MUSLIMIN TRUST

HIDAIYAT-UL-MUSLIMIN TRUST
Information
for the Year Ended 31 December 2024

Registered Charity No.	1130432
Address	63 Humphrey Road Manchester M16 9DE

<u>Trustees</u>	<u>Position</u>
Mr. Abdul Rashid BHANA	Chairman
Mr. Ismail Suleman PATEL	Trustee
Mr. Harun Rashid AKHALWAYA	Trustee
Mr. Suleman Ahmed PATEL	Trustee
Mr. Mohammed Abdul Gani HAFEJI	Trustee
Mr. Ismail Mohamed Said PATEL	Trustee
Mr. Ashraf Suleman PATEL	Trustee
Mr. Mohamed Haniff HAFEJI	Trustee

Management

Mr. Abdul Rashid Bhana	President
Mr. Mohamed Haniff Hafeji	Secretary
Mr. Ashraf Suleman Patel	Treasurer

Bankers

The Royal Bank Of Scotland Plc
Gogarburn 175 Glasgow Road
Edinburgh
EH12 1HQ

Independent Examiner

Syed Ali Mahdi Naqvi FCCA
MNSJ Accountants Ltd
226 Wilmslow Road
Manchester
England
M14 6LE

HIDAIYAT-UL-MUSLIMIN TRUST
Report of the Trustees
for the Year Ended 31 December 2024

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015).

Trustees

The Trustees serving during the year and to the present date are listed on page 1.

OBJECTIVES AND ACTIVITIES

Hidayat-ul-Muslimin Trust continues to be the source of inculcating Islamic values and Shariah principles in the area so that we can set a good examples for others in the wider community. While we focus on the practical aspects of serving the community there remains a need to develop and represent true community voice. While it remains relatively easier to practice these values within homes and our community we still need to focus on setting examples, taking stance on Islamic principles in the wider arena, worked towards better community cohesion. To achieve this during the last 12 months the trust has started to engage with other faith groups, other muslims organisations both locally and nationally and other local community leader, and by doing show will harness good community relations. The Trust strives to contribute to the sharing of knowledge about Muslim aspirations and needs at all levels of public and statutory agencies, amongst professionals and within the wider community. The trust as website has gone live and this is being used to post important messages, and valuable knowledge to our community. We continue to take a proactive approach in identifying needs and issues facing the Muslim community making service accessible and appropriate. Our firm belief that Islam has power to enrich our civil society – family, relationship and laws of nature including environment remains one of the focus of our organisation.

Services Provided

The trust continues to provide the provisions so that the Muslim community can continue to offer their daily 5 times prayers, Friday prayers and Eid prayers with congregation. We also provided additional time slots for Friday prayers to accommodate the community with different work commitments. Other Service provided by the trust is bereavement and funeral services, reducing the stress and burden at difficult time for members of our community. The trust has started to work in partnership with Manchester Burial Trust to ensure full support is provided to families during a traumatic and stressful time. Again throughout the year the trust continued to invite respected scholars from the throughout the world to provide advice and guidance to the local community. Also different events have been held throughout the year focusing on the needs of the youth in our community and further strengthening the relationship and links with the wider community of Old Trafford. Ramadhan The month of Ramadhan, brought great benefits for our local community, during which time many distinguished Scholars from around the world enriched our local community with their knowledge and wisdom, both in English and Urdu. At the same token a special thanks to our resident Scholars who continue to serve our community with such dedication and sincerity throughout year. Extended thanks to the Huffaz who lead the Taraveeh Salats during Ramadhan. Also for the first time this year the trust provided additional facilities for those student are unable to lead Tarveeh in the main congregation. Separate arrangement was made where Huffaz of the pass are able to lead Tarveeh in small groups, which assisted them in ensuring that their memorisation of the quran remains to a high standard.

HIDAIYAT-UL-MUSLIMIN TRUST
Report of the Trustees (continued)
for the Year Ended 31 December 2024

Financial Review

We note the decrease in incoming resources in 2024 from £129,286 to £113,140 in total whereas the expenditures also reduces as compared to previous year from £88,413 to £57,050. The reduction in expenses were high as compare to reduction in income. The reasons are reduction in Staff cost.

The total surplus of £56,090 has resulted in an increase in the total funds of the charity to £153,704 (2023: £97,614). The Trustees are ever grateful for all monies received and thank all those who have freely contributed to the funds of the trust. Our reserves grow at a steady rate, we have been greatly blessed by this abundant provision and give God the glory for our strong financial position. Therefore we extend our thanks to all those who have contributed generously. All members are requested to continue with their kind donations.

Risk Management

The Trustees understand the risks to the Charity and these are reviewed as part of their monthly meetings through evolved Governance. Trustees strive to ensure that the Charity is not exposed to significant external risk but where risks have been identified they are reviewed and followed up accordingly. Internal risks are minimised by putting in place agreed policies and by implementation of procedures.


Trustees' Responsibilities

The Charities Act 2011 requires the Trustees of the Charity to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing the financial statements the Trustees should follow best practice and:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements.
- Prepare the financial statements on the going concern basis, unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which 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. They are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for prevention and detection of fraud and other irregularities.

The financial statements were approved by the Board of Trustees on16/12/2024..... and were signed on its behalf by:


President: Abdul Rashid Bhana


Secretary: Mohamed Haniiff Hafeji

**Independent Examiner's Report to the Trustees of Hidayat-ul-Muslimin Trust
for the Year Ended 31 December 2024**

I report to the charity trustees on my examination of the accounts of the Hidayat-ul-Muslimin Trust for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income didn't exceed £260,000 your examiner doesn't need to be a member of a listed body but it is always better to get your books checked by a qualified person. I can confirm that I am qualified to undertake the examination because I am a registered member of the ACCA which is one of the listed bodies.

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

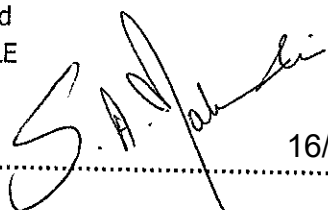
1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and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

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

Syed Ali Mahdi Naqvi FCCA

MNSJ Accountants Limited
226 Wilmslow Road
Manchester
England
M14 6LE

Date: 16/12/2024



HIDAIYAT-UL-MUSLIMIN TRUST

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

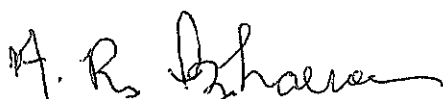
	<u>Notes</u>	<u>Unrestricted</u> <u>fund</u> <u>£</u>	<u>Restricted</u> <u>fund</u> <u>£</u>	<u>2024</u> <u>Total</u> <u>£</u>	<u>2023</u> <u>Total</u> <u>£</u>
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	103,544	-	103,544	121,704
Charitable activities	3	9,595	-	9,595	6,086
Other income	4	-	-	-	1,496
Total		113,140	-	113,140	129,286
EXPENDITURE ON					
Charitable activities	5	57,050	-	57,050	88,413
Total		57,050	-	57,050	88,413
NET SURPLUS / (DEFICIT)		56,090	-	56,090	40,873
TRANSFER OF FUNDS		-	-	-	-
Total funds brought forward		97,614	-	97,614	56,741
TOTAL FUNDS CARRIED FORWARD		153,704	-	153,704	97,614

The notes form part of these financial statements

HIDAIYAT-UL-MUSLIMIN TRUST
Balance Sheet
At 31 March 2024

			2024	2023
	Notes	Unrestricted fund £	Restricted fund £	Total funds £
CURRENT ASSETS				
Cash at bank and in hand	9	154,854	-	154,854
		154,854	-	154,854
CREDITORS				
Amounts falling due within one year	10	(1,150)	(1,150)	-
NET CURRENT ASSETS		153,704	-	153,704
NET ASSETS		153,704	-	153,704
FUNDS	12			
Unrestricted funds				
Restricted funds			153,704	97,614
			-	-
TOTAL FUNDS			153,704	97,614

The financial statements were approved by the Board of Trustees on 16/12/2024 and were signed on its behalf by:


President: Abdul Rashid Bhana


Secretary: Mohamed Haniff Hafeji

The notes form part of these financial statements

HIDAIYAT-UL-MUSLIMIN TRUST
Notes to the Accounts
for the Year Ended 31 March 2024

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

Incoming resources

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 and the amount can be quantified with reasonable accuracy and it is considered probable that the income will be received.

Grants receivable

Grants receivable are credited to Statement of Financial Activities (SOFA) when the charity has entitlement, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Support costs are those that assist the work of the charity but do not directly represent charitable activities. They include office costs, governance and professional services. They are included directly in support of expenditure on the objects of the charity.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Taxation

The charity is exempt from tax on its charitable activities.

Funds accounting

Funds held by the charity are:

Unrestricted general funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees

Designated funds

These are funds set aside by the trustees for specific purposes

Restricted funds

These are funds donated or granted for a specific purpose

2 DONATIONS AND LEGACIES

Lillah Donations Mosque

			2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
	103,544	-	103,544	121,704
	103,544	-	103,544	121,704

HIDAIYAT-UL-MUSLIMIN TRUST

Notes to the Accounts (continued) **for the Year Ended 31 March 2024**

3 CHARITABLE ACTIVITY INCOME

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Membership Subscriptions	6,545	-	6,545	3,660
Wedding Registration fees	650	-	650	720
Tuition Income	2,400	-	2,400	1,706
	9,595	-	9,595	6,086

4 OTHER INCOME

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Timetable Sales & Advertising	-	-	-	425
Utility Recharge	-	-	-	1,045
Sold Items	-	-	-	26
	-	-	-	1,496

5 CHARITABLE EXPENDITURE

	Unrestricted	Restricted	2024	2023
	£	£	Total	Total
	£	£	£	£
Staff Cost	32,507	-	32,507	52,396
Utilities	13,874	-	13,874	17,521
Charitable Donations	4,177	-	4,177	3,860
Building Maintenance and Insurance cost	3,854	-	3,854	12,072
Subscriptions and License cost	300	-	300	450
Other Expenses	1,188	-	1,188	2,114
	55,900	-	55,900	88,413
Governance cost				
Independent Examination fees	1,150	-	1,150	-
	57,050	-	57,050	88,413

6 STAFF COSTS

	2023	2022
	£	£
Wages and salaries	30,206	48,688
Social security	2,301	3,708
	32,507	52,396

No employees have received income benefits of over £60,000

The average number of employees during the year (full-time basis):

3 3

HIDAIYAT-UL-MUSLIMIN TRUST

Notes to the Accounts (continued)

for the Year Ended 31 March 2024

7 TRUSTEES AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The Trustees have not received nor waived any remuneration and expenses during the year (2023: Nil).

The total amount of employee benefits (salary and pension) received by key management personnel is Nil (2023: Nil).
Reimbursement of travel expenses for key management personnel total Nil (2023: Nil).

8 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Fund	Restricted Fund	Total Fund
	£	£	£
<u>INCOME</u>			
Donations and legacies	121,704	-	121,704
Charitable activities	6,086	-	6,086
Other income	1,496	-	1,496
Total	129,286	-	129,286
<u>EXPENDITURE ON</u>			
Charitable activities	88,413	-	88,413
Total	88,413	-	88,413
<u>NET INCOME / (DEFICIT)</u>	40,873	-	40,873
TRANSFER OF FUNDS	-	-	-
Total funds brought forward	56,741	-	56,741
<u>TOTAL FUNDS CARRIED FORWARD</u>	97,614	-	97,614

9 Cash at Bank and in Hand

	2024	2023
	£	£
RBS Current Account	153,155	95,915
Cash in hand	1,699	1,699
	<u>154,854</u>	<u>97,614</u>

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accruals	1,150	-
	<u>1,150</u>	<u>-</u>

11 ANALYSIS OF FUNDS

	2024	2024	2024
	Fixed assets	Net current assets	Total
	£	£	£
Unrestricted funds	-	153,704	153,704
Restricted funds	-	-	-
	<u>-</u>	<u>153,704</u>	<u>153,704</u>

HIDAIYAT-UL-MUSLIMIN TRUST

Notes to the Accounts (continued) **for the Year Ended 31 March 2024**

12 MOVEMENT IN FUNDS

	At 01.04.2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31.03.2024 £
General Purpose Fund	97,614	113,140	(57,050)	-	153,704
Designated funds	-	-	-	-	-
Total unrestricted funds	97,614	113,140	- 57,050	-	153,704
Restricted funds	-	-	-	-	-
Total funds	97,614	113,140	- 57,050	-	153,704

13 RELATED PARTY DISCLOSURES

Information in respect of Related Party Transactions and outstanding balances is set out below:

Donations, without conditions, received from Trustees, key management personnel and other related parties total £Nil (2023: nil).

HIDAIYAT-UL-MUSLIMIN TRUST
Detailed Statement Of Financial Activities
for the Year Ended 31 March 2024

INCOME

	<u>2024</u>	<u>2023</u>
	£	£
Membership Subscriptions	6,545	3,660
Wedding Registration fees	650	720
Lillah Donations Mosque	102,524	116,775
Lillah Donations Mosque - Collection boxes and others	1,020	4,929
Tuition Income	2,400	1,706
Timetable Sales & Advertising	-	425
Utility Recharge	-	1,045
Sold Items	-	26
Total incoming resources	113,140	129,286

EXPENDITURE

Charitable activities

Wages and Salaries	30,206	48,688
Employer NI	4,318	3,708
Light and heat	9,923	13,995
Water Charges	3,567	3,132
Telephone Charges	384	394
Charitable Donations	2,100	3,860
Building Repair and Maintenance	2,004	10,472
Building Insurance	1,850	1,600
License fees	300	450
Refuge Collection Costs	-	983
Repairs, Maintenance and servicing	1,016	645
Printing and Stationery	83	405
Accountancy fee	1,150	-
Miscellaneous Expenses	150	81
Total resources expended	57,050	88,413
Net Surplus / (deficit)	56,090	40,873