

**AL-FALAH TRUST UK**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# AL-FALAH TRUST UK

## LEGAL AND ADMINISTRATIVE INFORMATION

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|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>                   | Iftikhar Ur Rehman<br>Mohammed Habib<br>Abdul Ghafoor<br>Mazhar Hussain<br>Sohail Murtaza<br>Mohammed Zahoor<br>Mohammed Naseem<br>Shahzad Nabi<br>Mohammed Mujeeb<br>Mohammad Farid |
| <b>Charity number</b>             | 1137550                                                                                                                                                                              |
| <b>Chairman/ Founding Trustee</b> | Mohammed Hanif                                                                                                                                                                       |
| <b>Vice Chairman/ Trustee</b>     | Mohammed Sadeeq                                                                                                                                                                      |
| <b>Secretary</b>                  | Qasim Hanif                                                                                                                                                                          |
| <b>Joint Secretary</b>            | Umar Aslam                                                                                                                                                                           |
| <b>Treasury/ Trustee</b>          | Bilal Seerat                                                                                                                                                                         |
| <b>Principal address</b>          | 101 Oakwood Road<br>Sparkhill<br>Birmingham<br>B11 4EY                                                                                                                               |
| <b>Independent examiner</b>       | Kaiser Nouman Nathan LLP<br>57 Alfred Street<br>Birmingham<br>B12 8JP                                                                                                                |
| <b>Bankers</b>                    | TSB Bank PLC<br>538 Stratford Road<br>Sparkhill<br>Birmingham<br>B11 4BD                                                                                                             |

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# AL-FALAH TRUST UK

## CONTENTS

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|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Trustees report                   | 1           |
| Independent examiner's report     | 2           |
| Statement of financial activities | 3           |
| Statement of financial position   | 4           |
| Notes to the financial statements | 5 - 7       |

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# AL-FALAH TRUST UK

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 MARCH 2023

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The Trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Deed of Trust, the Charities Act 2011 and "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 2019)".

#### **Objectives and activities**

The Charity's objects are to support an emergency and rescue ambulance service, help vulnerable communities by supporting established welfare service and to support the charitable educational projects. The policies adopted in furtherance of these objects are consistent and there has been no change in these during the year.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

#### **Achievements and performance**

##### **Financial review**

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

The Charity is a registered organisation with Charity Commission(No.1137550).

The Trustees who served during the year and up to the date of signature of the financial statements were:

Iftikhar Ur Rehman

Mohammed Habib

Abdul Ghafoor

Mazhar Hussain

Sohail Murtaza

Mohammed Zahoor

Mohammed Naseem

Shahzad Nabi

Mohammed Mujeeb

Mohammad Farid

Bilal Seerat

The charity is administered by a Trust Committee.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees report was approved by the Board of Trustees.

**Bilal Seerat**

(Trustee)

Dated: 22 January 2024

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# AL-FALAH TRUST UK

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AL-FALAH TRUST UK

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We report to the Trustees on our examination of the financial statements of Al-Falah Trust UK (the Charity) for the year ended 31 March 2023.

### Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

We report in respect of our examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

We understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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.

We 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 financial statements to be reached.



Kaiser Nouman Nathan LLP  
57 Alfred Street  
Birmingham  
B12 8JP

Dated: 22 January 2024

# AL-FALAH TRUST UK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

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|                                                           | Notes | Unrestricted funds<br>2023<br>£ | Unrestricted funds<br>2022<br>£ |
|-----------------------------------------------------------|-------|---------------------------------|---------------------------------|
| <b><u>Income from:</u></b>                                |       |                                 |                                 |
| Donations and legacies                                    | 3     | 34,908                          | 34,769                          |
|                                                           |       | <hr/>                           | <hr/>                           |
| <b><u>Expenditure on:</u></b>                             |       |                                 |                                 |
| Charitable activities                                     | 4     | 32,735                          | 5,600                           |
|                                                           |       | <hr/>                           | <hr/>                           |
| <b>Net income for the year/<br/>Net movement in funds</b> |       | 2,173                           | 29,169                          |
| Fund balances at 1 April 2022                             |       | 80,105                          | 50,936                          |
|                                                           |       | <hr/>                           | <hr/>                           |
| <b>Fund balances at 31 March 2023</b>                     |       | 82,278                          | 80,105                          |
|                                                           |       | <hr/> <hr/>                     | <hr/> <hr/>                     |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# AL-FALAH TRUST UK

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

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|                            | Notes    | 2023<br>£         | £                 | 2022<br>£         | £                 |
|----------------------------|----------|-------------------|-------------------|-------------------|-------------------|
| <b>Current assets</b>      |          |                   |                   |                   |                   |
| Cash at bank and in hand   |          | 82,908            |                   | 81,305            |                   |
| <b>Current liabilities</b> | <b>7</b> | (630)             |                   | (1,200)           |                   |
|                            |          | <u>          </u> |                   | <u>          </u> |                   |
| Net current assets         |          |                   | 82,278            |                   | 80,105            |
|                            |          |                   | <u>          </u> |                   | <u>          </u> |
| <b>Income funds</b>        |          |                   |                   |                   |                   |
| Unrestricted funds         |          |                   | 82,278            |                   | 80,105            |
|                            |          |                   | <u>          </u> |                   | <u>          </u> |
|                            |          |                   | 82,278            |                   | 80,105            |
|                            |          |                   | <u>          </u> |                   | <u>          </u> |

The financial statements were approved by the Trustees on 22 January 2024

**Bilal Seerat**  
(Trustee)

22 January 2024

# AL-FALAH TRUST UK

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

#### Charity information

Al-Falah Trust UK is a UK Registered Charity Organisation(No.1137550).

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Deed of Trust, the Charities Act 2011 and "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 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has 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 the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

#### 1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.



# AL-FALAH TRUST UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Income and expenses are included in the financial statements as they become receivable or due.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# AL-FALAH TRUST UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 3 Donations and legacies

|                        | Unrestricted funds | Unrestricted funds |
|------------------------|--------------------|--------------------|
|                        | 2023               | 2022               |
|                        | £                  | £                  |
| Donations and legacies | 34,908             | 34,769             |

### 4 Charitable activities

|                       | 2023   | 2022  |
|-----------------------|--------|-------|
|                       | £      | £     |
| Charitable activities | 31,500 | 5,000 |
| Professional fees     | 630    | 600   |
| Equipment             | 600    | -     |
| Bank charges          | 5      | -     |
|                       | 32,735 | 5,600 |
|                       | 32,735 | 5,600 |

### 5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

### 6 Employees

There were no employees during the year.

### 7 Current liabilities

|                              | 2023 | 2022  |
|------------------------------|------|-------|
|                              | £    | £     |
| Accruals and deferred income | 630  | 1,200 |

### 8 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).