

**AMEENIA SULTANIA EDUCATIONAL TRUST**

**450-452 TYBURN ROAD  
BIRMINGHAM B24 8EE**

**REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 OCTOBER 2020**

**AMEENIA SULTANIA EDUCATIONAL TRUST**

**450-452 TYBURN ROAD  
BIRMINGHAM B24 8EE**

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## **SIGNIFICANT INFORMATION**

### **Principal office**

**AMEENIA SULTANIA EDUCATIONAL TRUST**

**450-452 TYBURN ROAD  
BIRMINGHAM B24 8EE**

Registered Charity No :1142194

### **Officers**

The charity trustees during the period ended 31 October 2020 were

Anis Ahmed  
Ghafoor Ahmed  
Moheedul Haq  
Raqeeb Hassain  
Mohammed Akhlaq Khan  
Asif Mahmood  
Ateeq Ul Rehman

### **Bankers**

HSBC Bank PLC  
Soho Road  
Birmingham

**TRUSTEES' REPORT FOR THE YEAR ENDED  
31 OCTOBER 2020**

The Trustees present their report for the period ended 31 October 2020. The financial statements have been prepared in accordance with the accounting policies on page 8 and comply with the charity's Memorandum and Articles and applicable law.

The charity was established by Memorandum and Articles and the charity is registered with the Charity Commission in England (No:1142194)

**OBJECTS**

The objects of the charity are to advance religion in accordance with the teachings of Islam. To advance education and promote the community participation in healthy recreation by providing facilities for playing particular sports. The prevention or relief of poverty anywhere in the world by providing grants, items and services to individuals in need and/or charities working to prevent or relieve poverty.

**ACTIVITIES AND PROGRESS**

Ameeniah Sultania Educational Trust provides public benefit through its programmes of prayers and celebration of the key events in the Islamic Calendar. Activities are open to everyone in the community. The Centre also provides Congregational Prayers, Friday Sermons and Eid Prayers. For younger children there are evening classes for religious education which are very popular with the local community. Due to Covid 19 lockdown Centre was closed part of the year and activities provided were limited.

**COVID19 Impact**

As with many organisations, we were in lockdown from March 16<sup>th</sup> 2020 to minimise the risk to the public, our staff, volunteers and members. The impact on revenue will be significant due to the risks and social distancing rules. Revenue from collection boxes will be hit particularly hard since the public have not had opportunity to visit the Mosque. The full impact will not be known until next year but we estimate about 30% reduction in revenue but could easily be more depending on lockdown easing going forward.

**FINANCE**

During the period the charity raised funds by collecting donations and interest free friendly loans from the community members.

**TRUSTEES' RESPONSIBILITY FOR THE ACCOUNTS**

Charity law requires the trustees of the Association to prepare statements of accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period. In preparing those financial statements, the trustees are required to :

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent.

**TRUSTEES' REPORT FOR THE YEAR ENDED  
31 OCTOBER 2020 (continued)**

- to prepare the financial statements in accordance with the methods and principles set out in the Statement of Recommended Practice Accounting and Reporting by Charities and to
- state whether or not the accounts have been prepared in accordance with that statement and applicable accounting standards;
- prepare the financial statements on the going concern basis unless it is inappropriate to
- presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Association, and to enable them to ensure that any statements of account comply with the requirements of the Charity (Accounts and Reports) Regulations 2000. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities

**RISK MANAGEMENT**

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the project , and are satisfied that systems are in place to mitigate our exposure to major risks.

**RESERVES POLICY**

The Reserve Fund represents unrestricted funds. The Trustees aim to maintain sufficient reserves so as to give flexibility to cover temporary timing differences for donations received, adequate working capital for core costs and which allow them to respond quickly to the needs of the Trust.

On behalf of the Managing Committee

..... Trustee  
G Ahmed

16 August 2021

## **Independent Examiner's Report to the Trustees of Ameeniah Sultania Educational Trust**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 October 2020 which are set out on pages 5 to 10

### **Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

**MAHMOOD AHED**  
**CHARTERED CERTIFIED ACCOUNTANT**

16 August 2021

**784 Alum Rock Road**  
**Ward End**  
**Birmingham B8 2TE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2020**

		<b>2020</b>	<b>2019</b>
<b>Incoming resources</b>			
Donations received	2	59,199	82,371
Teaching and enrolment fees		7,556	16,249
Other income		4,684	-
		-----	-----
<b>Total incoming resources</b>		<b>71,439</b>	<b>98,620</b>
		=====	=====
<b>Resources expended</b>			
<i>Cost of activities in furtherance of the charity's object:</i>			
Purchases		3,579	-
Staff wages and salaries		34,346	29,732
Pension cost		136	-
Rates and water		1,194	620
Insurance		491	-
Heat and light		2,138	2,030
Telephone		19	-
Print, post and stationery		1,909	674
Meetings and functions cost		525	1,420
Repairs and renewals		762	2,263
Sundry expenses		90	126
Legal and professional fees		600	600
Depreciation		2,690	2,690
		-----	-----
<b>Total resources expended</b>		<b>48,479</b>	<b>40,155</b>
		=====	=====
<b>Net incoming resources before transfers</b>		<b>22,960</b>	<b>58,465</b>
<b>Fund balance brought forward</b>		<b>380,671</b>	<b>322,206</b>
		-----	-----
<b>Fund balance carried forward</b>	<b>5</b>	<b>403,631</b>	<b>380,671</b>
		=====	=====

The notes on pages 8 to 10 form part of these accounts

**INCOME AND EXPENDITURE ACCOUNT  
 FOR THE YEAR ENDED 31 OCTOBER 2020**

		<b>2020</b>	<b>2019</b>
	<b>Notes</b>		<b>£</b>
<b>INCOME</b>			
Donations	2	59,199	82,371
Other income		12,240	16,249
		-----	-----
<b>Gross Income</b>		<u>71,439</u>	<u>98,620</u>
<b>EXPENDITURE</b>			
Governance and support cost		48,479	40,155
		-----	-----
<b>Total expenditure</b>		<u>48,479</u>	<u>40,155</u>
Net Income for the year		22,960	58,465
Funds balance brought forward		380,671	322,206
		-----	-----
<b>Funds balance carried forward</b>		<u>403,631</u>	<u>380,671</u>

The statement of financial activities includes all gains and losses recognised in the year.  
 All incoming resources and resources expended derive from continuing activities, and the reported surplus was found under the historical cost convention.

The notes on pages 8 to 10 form part of these accounts

**BALANCE SHEET  
AS AT 31 OCTOBER 2020**

	Notes	£	2020 £	£	2019 £
<b>FIXED ASSETS</b>					
Tangible assets	3		253,951		256,641
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		154,474		128,487	
		-----		-----	
				128,487	
<b>CREDITORS: Amounts falling due within one year</b>					
	4	4,794		4,457	
		-----		-----	
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			149,680		124,030
			-----		-----
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			403,631		380,671
			=====		=====
<b>FUNDS</b>					
General funds	5		403,631		380,671
			-----		-----
			403,631		380,671
			=====		=====

For the period ended 31 October 2020 the charitable company was entitled to exemption from audit under subsection 1 of section 447 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP

**Approved by the board of Trustees on 16 August 2021 and signed on their behalf by:**

.....  
G Ahmed  
TRUSTEE

The notes on pages 8 to 10 form an integral part of these accounts.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2020

### Summary of significant accounting policies

#### 1. Basis of preparation

##### 1.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)-(Charities SORP (FRS 102), the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accountancy policy notes. Where necessary the headings laid down in the Companies Act have been adapted to meet the special activities of the Association.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS102 Section 1A

After making enquires, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.. There are no material uncertainties casting doubt on going concern. The financial statements are presented in sterling which is the functional currency of the charity.

The charity constitutes a public benefit entity as defined by FRS 102..

##### 1.2 Income

Donations and legacies are recognised as income when the charity becomes entitled to the resources Other income as accounted for on an accrual basis as far as it is prudent to do so. Income includes income tax recoverable.

##### 1.3 Gifts in kind

The charity receives the benefit of work carried out by volunteers, and receives the use of facility and equipment without charge. No value is placed on these items, where the benefit extends over several periods, in which case they are valued and included in the balance sheet at a reasonable valuation.

##### 1.4 Grants

Grants and donations are only included in the SoFA when the general income recognition criteria are met unless related to a specific period, when it is placed in a restricted funds until it is used.

##### 1.5 Taxation

As a registered charity, the company benefits from Rates relief and is generally exempt from Income tax and Capital Gains Tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### 1.6 Depreciation

Improvement to property 1% straight line basis.

**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 OCTOBER 2020****1.7. Trustees' Remuneration and Expenses**

During the year salaries were paid to Mr Moheed ul Haq £ 9,906 (2019-£10,065) and Mr Ghafoor Ahmed £9,906 (2019-£10,065) and Mr Anees Ahmed £ 8,937 (2019- 6,291) who are trustees and are also teachers for providing Teaching services to Children.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

**1.8. Funds**

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

The only fund is unrestricted income/ revenue fund.

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>2. DONATIONS AND GIFTS</b>		
Donations received	59,199	82,371
Teaching and enrolment fees	12,240	16,249
	<u>71,439</u>	<u>98,620</u>
<b>3. TANGIBLE FIXED ASSETS</b>		
	<b>Freehold</b>	<b>Total</b>
	<b>Property</b>	
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 31/10/2019	269,041	269,041
As at 31/10/2020	<u>269,041</u>	<u>269,041</u>
<b>Depreciation</b>		
At 31/10/2019	12,400	12,400
Charge for year	2,690	2,690
As at 31/10/20	<u>15,090</u>	<u>15,090</u>
<b>Net book value</b>		
At 31/10/ 2020	<u>253,951</u>	<u>253,951</u>
At 31/10/2019	<u>256,641</u>	<u>256,641</u>

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 OCTOBER 2020**

**4. CREDITORS: Amounts falling due  
within one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Other creditors	3,794	3,457
Friendly loans	1,000	1,000
	<u>4,794</u>	<u>4,457</u>

Friendly loans are unsecured, interest free loans given by the community members and repayable on demand by mutual agreements.

**5 FUNDS**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
Opening balance	380,671	322,206
Incoming resources	71,439	98,620
Outgoing resources	(48,479)	(40,155)
	<u>403,631</u>	<u>380,671</u>
As at 31 October 2020		
Represented by		
Tangible fixed assets	253,951	256,641
Net current assets	149,680	124,030
	<u>403,631</u>	<u>380,671</u>

**6. GOING CONCERN**

As explained in the Trustees Report although the disruption caused by Coronavirus and lower expected income, Trustee's are satisfied that the charity will be able to continue its activities possibly at lower scale as place of worships are now allowed to reopen. Also there should be no impact on charities reserve policy.