

ABU HANIFAH FOUNDATION
TRUSTEES REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED
31 AUGUST 2023

CHARITY COMMISSION REFERENCE NO: 1144134

ABU HANIFAH FOUNDATION
CHARITY COMMISSION REFERENCE NO: 1144134
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ABU HANIFAH FOUNDATION
CHARITY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2023

Charity Registration No: 1144134
Regulated by declaration of trust dated 27th September 2011.

Principal Address: Wisdom House
92 Preston New Road
Blackburn
Lancashire
BB2 6BH

Trustees: Dr Khalid Master (Chairman)
Dr Usman Master (Treasurer)
Mr Shaukat Desai (Secretary)

Accountants IAS Associates Ltd
Unit 8 Cunningham Court
Lions Drive
Blackburn
Lancashire
BB1 2QX

Bankers HSBC Bank Plc
60 Church Street
Blackburn
Lancashire
BB1 5AS

**ABU HANIFAH FOUNDATION
CHARITY COMMISSION REFERENCE NO: 1144134**

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2023**

Structure, governance and management

Type of governing document: Trust Deed

How the charity is constituted: Trust

Trustee selection methods:

Currently the 3 Founding Trustees as stated on page 1 only. However, in the future new trustees shall only be appointed or removed after a majority decision is reached by existing Trustees.

Additional governance issues

Successfully passed our Ofsted Inspection for the provision of early years education from birth to age 11 in June 2018. Now officially Ofsted registered and have opened a pre-school nursery called Little Discoverers, which opened its doors in September 2018 with just 7 children, then 56 at the end of the first full year, 72 at the end of its second year, 78 at the end of the third year and now we are stable at 84 (which is our current full capacity) at the end of our fourth and fifth years, along with a waiting list of keen parents and children building in case of any leavers or in case we expand our services in future.

Objectives and activities of the Charity

- a) The advancement of education, including but not limited to Islamic education and studies, with a view to helping the public and in particular young people develop and meet the needs in society.
- b) the promotion of religious harmony for the benefit of the public. To promote knowledge, mutual understanding and respect of the beliefs and practices of different religious faiths.

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2023

Summary of the main activities undertaken for the public benefit in relation to these objects

The Trustees present their annual report for the year end 31st August 2023 and confirm they comply with the Charities Act 1993, as amended by Section 17(5) of the Charities Act 2006 and the Charities (Accounts and Reports) Regulations 2008.

To enable the advancement of education, not limited to Islamic studies, with a view to helping the public and in particular young people develop and meet their needs in society, we started an Evening Supplementary School in September 2011.

It was setup as a crowd funded social enterprise open to all, which teaches Religious Education; Islamic Studies in particular, Languages; Specifically Arabic, General Studies such as Good Citizenship, as well as healthy mind-healthy body through football and other sports and now Skills for Life through Scouting.

Currently our intake comprises of both boys and girls aged 4-17 years of age, predominantly from socio-economically deprived areas from across Blackburn and the surrounding towns, villages and cities, encompassing a wide variety of cultures and disparate backgrounds including Indian, Pakistani, Syrian, Eritrean, Lebanese, Libyan, Egyptian, Moroccan, Somalian, Sudanese, Yemeni and others.

As in previous years, we took on 36 additional children into our reception year group and as we have grown organically over the last 12 years without advertising or marketing. That said, as in previous years we had some existing students leave, this year there were a total of 7 leavers, but we have managed to replace them by enrolling other students, predominantly from our Weekend School (4 in total) and from our waiting list, leaving us with a net gain of 3 students overall. The children that left parted ways for various reasons; predominantly logistical due to relocation to other parts of the country or indeed, because they have immigrated to other parts of the world. However, a number of older children also left to focus on their school or college work, GCSE and A level exams or even to attend university or start an apprenticeship.

As in earlier years though, supply was far outweighed by demand in the reception age group, which continues to remain strong due to the strength of our brand, our enviable track record and the outstanding reputation we have gained over the last decade. So rather than struggling to fill spaces, we found ourselves significantly oversubscribed once again. However, as we strictly adhere to small class sizes and advantageous teacher to pupil ratios, coupled with our financial constraints which prevent us from expanding our classroom numbers or investing into a larger or secondary building, means we had to leave many parents and children bitterly disappointed.

Hence, in order to cater for some of those who were unsuccessful in acquiring a weekday place, we enrolled 33 children aged between 4 and 8 into the weekend supplementary school which we initially set up in 2014. Classes run for 3 hours on Sunday morning and the students are taught by 4 members of staff who were experienced and well trained in the AHF vision and methodology.

All 4 members of the Weekend School staff were/are current members of the AHF weekday teaching cohort.

Prior to the Weekday and Weekend School starting, all staff had intensive one day training, covering aspects of; teaching pedagogy, behaviour management, Code of Conduct and Safeguarding. In order to maintain high standards and uniformity in safeguarding, all the relevant policies and procedures were revised and covered.

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**TRUSTEES' ANNUAL REPORT
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Many public community engagement events were held throughout the year to advance the Islamic faith for the public benefit.

1) AHF Evening Supplementary School/Madrasah was visited by many faith and non-faith organisations throughout the year, some virtual others face to face. We regularly host dozens of requests to share good practice upon; our up to date curriculum, innovative delivery systems, successful recruitment methodology, relevant staff training etc in order for them to implement in their relevant organisations, usually in part or more rarely in its entirety.

2) AHF children went on numerous school trips throughout the year such as; Brockholes Nature Reserve, Sunnyhurst Woods and Canalside Scouts Centre, as well as the Police and Fire Stations, Blackburn Cathedral, Museum and Library, to name but a few.

3) Various Faith, Voluntary, Civic and Public Sector organisations were contacted so that they could deliver specifically themed school assemblies for our children. Thankfully a few institutes and individuals responded positively.

We have promoted religious harmony for the benefit of the public in many ways throughout the year.

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AHF Scouts

1) AHF has been running a Muslim Scout group since 2012 however; we were the very first madressah in the UK to fully integrate the UK Scouts programme directly into the curriculum in 2017. We invested a record breaking 123 children and leaders in our inaugural year of March 2018.

2) We successfully invested a further 36 Beavers and approximately 8 leaders in each and every subsequent year, even during the COVID lockdowns and restrictions. This year was no different as we invested another 36 Beavers and additional leaders this year too. This means that altogether we have a staggering total of more than 250 children and adults doing scouting. This comprises of 107 Beavers, 69 Cubs and 21 Scouts and the rest being leaders, teachers, and volunteers.

Hence, we now have one of the largest scouting groups in the country, let alone Muslim Scout groups of which there are few. Albeit the number is growing in recent years. We hope to grow those numbers yet further by incorporating a new squirrel's colony of 36 children, whereby children as young as 4 can benefit from joining the movement from a younger age in order to maximise their potential to learn and improve life skills by partaking in scouting for longer.

3) Our numbers would be even higher still had we not moved some older scouts and all explorers on to the AHF youth programme which is linked to the new Duke of Edinburgh programme which we hope to run in house. This was a strategically planned move as we felt this better served the purposes of the young people and fit in with the ethos of the organisation in terms of the young people's development.

4) We have continued to work closely with the local and regional Scouts Association management and members regarding the different religious beliefs, it increased their awareness of their distinctive features and our common ground in order to promote good relations between people of different faiths working together towards a common goal.

5) Furthermore, our former GSL DS (Detective Sergeant) Abid Saleh MBE remains the local Scout DC (District Commissioner). Our former DGSL (Deputy Group Scout Leader) Mrs Sazeda Patel MBE became the AHF GSL (Group Scout Leader for the Cubs and Scout groups) and Mrs Nasreen Saleh who is the GSL for Beavers and soon to join Squirrels. This means that Abid and Sazeda have both played, and continue to play an active role in promoting religious harmony for the benefit of the community and the wider public.

6) The Muslim Scout Fellowship is a national body which seeks to assist the starting up of, and helping maintain and support new Scout colonies catering for a BAME communities and as such our DC and GSL are both also on the Muslim Scout Fellowship MSF regional committee thereby facilitating and encouraging local groups to start up, expand or share good practice utilising their wealth of knowledge and experience gained over the last 10 years.

7) Our significant interaction with the Scout hierarchy and general membership including other Beaver and Cub colonies has promoted, knowledge, mutual understanding and respect the beliefs and practices of different religious faiths.

8) We have continued to drive forward with making scouting accessible to more children than ever and also take part in a drive to encourage more volunteers, especially those of an Asian and Muslim background to enlist in what is still widely considered to be a White, Christian organisation.

Following a surge in the number of young people wanting to join scout groups, the need for more adult volunteers is at an all time high. To verify this point locally, there are more than 400 children on the local County waiting list due to a shortage of trained leaders to maintain safe ratios.

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9) We took over 100 beavers and scouts on a total of 2 Camps this past year and we aim to do the same again this coming year, albeit to different camp sites.

We aim to carry out risk assessments and opportunity permitting we will plan as many camps as possible next year so that the scouts can obtain many outdoor adventure challenge activity badges and an outdoor camping experience for the older children.

10) We have collaborated with a number of district scout groups over the year, participating in shared sessions in order for both groups to benefit from the diversity and shared experiences.

11) We now have a young leader (aged 14-18) mentor programme, which allows the impressionable teenagers to experience and take benefit from the virtues of volunteering whilst learning important life skills like time management and leadership at the same time.

12) Based on colony, activities have varied from introduction and taster sessions for Beaver groups, onto learning the basic skills for the Cubs and then building on those foundation skills Scouts leading to an upward spiral of improvement and development.

13) We have continued to teach life skills and the Scout sections have had sessions on building a BBQ, cooking and healthy eating, self defence, calligraphy, partaking in the "Great Garden Cleanup" where they planted and developed the garden space of another local charity specialising in catering for disabled children and young people with learning difficulties and earned their nights away badge as well as many activity badges at the 3 day, 2 night camp at JCA Condoval Hall, plus much, much more.

14) The Cubs have been busy learning about their communities and people who help those communities, such as the emergency and health services. They also visited the cathedral and the local Fire Station. They hiked up to Darwen Tower and did grass sledging, archery and crate stacking at Bowley Scouting Centre. They carried out fund raising for organisations such as Age UK and earned their nights away badge as well as many activity badges at the 2 day, 1 night camp at JCA Condoval Hall plus much, much more.

15) The new beavers learnt about scouting and their investiture ceremony. They also started on their Skills and Teamwork challenges, so they can bond as a group and learn about rules to ensure all young people are protected. The existing Beavers have had fun learning to tie knots which can be used on a daily basis, they also learnt about accident reporting, first aid, disabilities and communication, including codes and the use of mobile phones. They also had sessions on cooking and conducted several experiments with magnets. They also built their own bird feeders and donated them to a nearby sensory garden plus much, much more.

16) For the forthcoming year, we plan to invest 36 new Beavers in February 2024. The current Beavers are following a core scouting plan concentrating on basic scouting skills. The Cubs will continue to learn about theory and practical skills, practising skills and building on techniques that were introduced to them during their time as beavers. The Scouts sections are in their final year of a 4 year scouting section and so they will have greater input into their programme as part of the #YouShape initiative, which we won a scouting award for, ensuring we can better engage with them and they will have to decide how they wish to proceed.

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**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2023**

Summary of the main achievements of the charity during the year

As in previous years, we have had a productive, fruitful and busy year.

Regarding the Madressah/Evening Supplementary School:

- 1) We have made a few representations on behalf of AHF, They were less in number compared to previous years but we took part nevertheless.
- 2) We were able to make learning fun, enjoyable, engaging and memorable by utilising the latest pedagogies and technologically advanced IT equipment. Quite an achievement when we consider that the school operates on weekday evenings and the children are normally tired after spending over 6 hours at a daytime school beforehand.
- 3) Due to demand and popularity, we continued to run the successful Weekend School (now in its 9th year) which runs on Sunday mornings between 10am and 1pm.
- 4) We continued to operate a unique ILP (Individual Learning Plan) schedule to help maximise the full potential of every pupil by adopting a 3 way partnership between the parents, the school and the student. Many Parent Induction, information and student progress evenings were organised throughout the year in a face to face setting.

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5) Due to missed opportunities in the recent past due to COVID and lockdown restrictions, we wanted to treat every student to as many outdoor educational experiences and trips as possible. Some of the places we visited were;

- Flip Out
- Go Karting
- Crystal Maze
- Rivington Pike
- Darwen Tower
- Masjid Salam, Preston
- Brockholes Nature Reserve
- JCA Condover Hall Scout Camp
- PGL Winmarleigh Hall Scout Camp
- The Anderton Activity Centre
- Bowley Scout Camp site
- Canalside Scout Activity centre
- Corporation Municipal Park
- Witton Country Park
- Shin Gu Ru Martial Arts Studios
- Blackburn Cathedral
- Blackburn Fire Station
- Blackburn Police Station
- Bangor Street Community Centre
- Ewood Park (home to BRFC)

And to finish the academic year we held a highly enjoyable and successful outdoor BBQ and Sports Day at Lancashire Cricket Club for students, teachers and some parent volunteers.

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Lots and lots of Staff development training throughout the year, such as;

- i) Workshops on State of the Art IT and its application in modern day teaching. Specific training on the School Management System, Google Drive use and ILPs was also issued.
- ii) Child Safeguarding, Health and Safety, Risk Assessment training was delivered in-house in order to facilitate maximal attendance and participation.
- iii) Specific training delivered an internationally renowned educationalist on the latest techniques on Effective Teaching, Classroom Management and 21st century education. Lesson planning and Schemes of Work were also covered, alongside Curriculum development and Behaviour Management. Finally, wisdom was shared regarding effective teaching, how to write a good report and how to conduct a productive parent meeting.
- iv) AHF Vision, Values, Mission and Strategy setting meetings, AHF organisational structure and AHF policy meetings were carried with new staff and existing staff got a refresher too.
- v) We carried out lesson delivery via classroom observation, carry out individual Staff Appraisals and then develop tailored development plans and suggested CPD for each individual teacher.
- vi) We regularly have departmental briefings and full staff meetings to ensure individual and collective sharing of best practice and we also have a number of staff meals to help team bonding and boost morale.
- vii) Conducted many meetings with parents throughout the year (predominantly online this year) to train them on how to assist their child's learning journey and informing them of some crucial changes to the curriculum such as the incorporation of Scouting directly into the school curriculum.
- viii) Full Scout training (External and Internal) was given to ALL relevant teachers to be delivering scouting lessons plus some extras so they can be additional leaders as required to deliver the scouting curriculum or on large scale trips or camps.
- ix) Targeted training for Scout Leaders, especially those intending to assist in Scout Camps and specific training for Parent Volunteers was given prior to the first Scouting Session.
- x) Full in-house scout training for all existing and new parents as to what scouting is, the benefits of our children actively participating in the movement, how it is integral to the AHF vision, how will it be incorporated into the madressah curriculum, financial implications for parents, expectations on the children, expectations of parents and expectations placed upon the AHF organisation.
- xi) Additional curriculum training to incorporate elements of Personal and Social Development, with a particular focus on how to deal with others in society.

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Future plans and aspirations are;

- to invite more external guests to run 'special' (face to face or virtual) assemblies at the school
- Plan another visit to a local care home and help care for, entertain, cheer up the residents as well as the staff (esp due to the negative impact COVID-19 has had on the mental health and wellbeing of staff and patients alike).
- Partner reputable and established local organisations such as Blackburn with Darwen Council, Age Concern, 1Voice on like-minded projects
- Have School Open Days for local, national and international guests to be able to observe and imbibe our school environment, ethos, methodology, philosophy, how we teach and how our pupils learn and engage in a 'Lifelong Learning' experience
- Organise classes for the community such as IT literacy for the older population, First Aid, Cake decorating, Sign language, Self defence (esp for women), women's only swimming and gym sessions, more Parenting classes, Bicycle training for the children, a careers fair, a Health Event, an Islamic Exhibition etc.
- Continue to grow all services and introduce new ones, as necessary to meet the growing needs of the young people and the wider local community.
- Introduce 36 new beavers to the existing scouts colonies
- Introduce 3 new Squirrel colonies so that we can help children develop life skills from a younger age, which should take our total numbers of children and leaders involved in scouting to be close to a staggering 300!
- We hope to run more flexible scout or Duke of Edinburgh sessions for the older age groups so they can continue participating and benefitting from scouting without compromising their school studies. We aim to do this by running longer sessions but less frequently which will also allow them to gain a deeper understanding and greater proficiency with bush craft, hiking, sewing, cooking, and diving.
- To plan as many as 4 scout camps in one year with even more participants; held at venues such as Winmarleigh Hall, Anderton Activity Centre and Condoover Hall.
- Following on from the huge success of the pre-COVID trip to Southern Spain, we hope to do another international trip, this time to Bosnia and visit the historically significant cities of Sarajevo, Srebrenica, Mostar and Herzegovina.

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TRUSTEES' ANNUAL REPORT
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Reserves Policy

At present the current net assets exceed the liabilities, so we will have a small net surplus.

However, efforts are still ongoing to increase financial reserves in order to improve the quality services we provide already, or expand our current provisions to a wider audience, or to run new services that cannot be run currently due to lack of funding.

We currently have been running unrestricted activities in a surplus this year. In the current financial year the expenditure exceeded income by £29637 (£83835 deficit in the previous year 2022).

Statement of Trustees responsibilities

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

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees declared that they have approved the trustees report above

On behalf of the board of Trustees

Dr Khalid Master (Chairman)
Trustee
30 May 2024

ABU HANIFAH FOUNDATION
CHARITY COMMISSION REFERENCE NO: 1144134
INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the charity for the year ended 31 August 2023.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 matter has come to my attention:

- (a) 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 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

IAS Associates Ltd
Accountants and Business Advisors

Unit 8 Cunningham Court
Blackburn
Lancashire
BB1 2QX

30 May 2024

ABU HANIFAH FOUNDATION
CHARITY COMMISSION REFERENCE NO: 1144134
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	<u>Unrestricted</u> <u>funds</u> £	<u>Restricted</u> <u>funds</u> £	<u>Total</u> <u>2023</u> £	<u>Total</u> <u>2022</u> £
<u>Income and endowments from</u>				
Fees	273,062	18	273,080	256,885
Donations and legacies	93,194		93,194	86,910
Bank Interest Received		34	34	
Sundry Income	3,372		3,372	3,524
Gift Aid	9,215		9,215	7,405
	<u>378,843</u>	<u>52</u>	<u>378,895</u>	<u>354,724</u>
<u>Resources expended</u>				
Charitable expenditure				
Teaching, wages and NI	195,526		195,526	191,628
Teaching subcontractor costs	77,072		77,072	73,997
Student welfare cost	33,239		33,239	39,725
Telephone and internet	8,284		8,284	7,955
School books, stationery and printing	20,030		20,030	17,398
Heat and light	13,051		13,051	13,729
Rent	11,333		11,333	33,000
Rates and water	3,797		3,797	5,018
Cleaning			-	-
Repairs and maintenance	12,727		12,727	17,491
Equipment expended	18,378		18,378	14,873
Insurance	5,197		5,197	4,573
Donations	373		373	-
Accountancy fees	821		821	2,058
Professional/event fees	8,465		8,465	7,842
Consultancy fees			-	-
Bank charges	187	45	232	270
Nursery Expenses			-	1,014
Sundry expenses			-	262
Event Costs			-	264
Depreciation	-		-	-
(Profit)/Loss on disposal of fixed assets			-	-
	<u>408,480</u>	<u>45</u>	<u>408,525</u>	<u>431,097</u>
Resources expended on charitable activities	<u>408,480</u>	<u>45</u>	<u>408,525</u>	<u>431,097</u>
Net incoming/(outgoing) resources	<u>(29,637)</u>	<u>7</u>	<u>(29,630)</u>	<u>(76,373)</u>
There were no other realised or unrealised gains or losses.				
Funds				
Total funds brought forward	45,026	72,125	117,151	193,524
Transfers between funds	4,994	(4,994)	-	-
Net incoming/(outgoing) resources for the year	(29,637)	7	(29,630)	(76,373)
Total funds carried forward	<u>20,383</u>	<u>67,138</u>	<u>87,521</u>	<u>117,151</u>

ABU HANIFAH FOUNDATION
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BALANCE SHEET
AS AT 31 AUGUST 2023

	<u>Notes</u>	<u>2023</u> <u>£</u>	<u>2022</u> <u>£</u>
Tangible fixed assets	3	-	70,000
Current assets			
Debtors	11,380	11,380	
Cash at bank and in hand	38,694	27,186	
Cash at bank designated	3,510	9,648	
	<u>53,584</u>	<u>48,214</u>	
Current liabilities			
Trade creditors and accruals	(1,063)	(1,063)	
	<u>(1,063)</u>	<u>(1,063)</u>	
Net current assets		52,521	47,151
Net assets		<u>52,521</u>	<u>117,151</u>
Funded by	4		
Restricted funds	-	-	70,000
Designated funds	32,138	32,138	9,648
Unrestricted funds	20,383	20,383	37,503
Accumulated fund carried forward		<u>52,521</u>	<u>117,151</u>
		-	

The accounts were approved by the Board of Trustees and signed on its behalf by

Dr Khalid Master (Chairman)
Trustee
30 May 2024

ABU HANIFAH FOUNDATION
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Notes to the Accounts
FOR THE YEAR ENDED 31 AUGUST 2023

1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The Charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small charity.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

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

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to that category.

Depreciation

Equipment and fittings	15% straight line
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Buildings are maintained to ensure that their value does not diminish over time. In the opinion of the trustees any depreciation charge would therefore be immaterial and has not been made. Maintenance cost are charged to the income and expenditure account in the year incurred.

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.

Designated funds

Designated funds are funds earmarked by the management committee for particular purposes.

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3 Land, buildings, equipment and fittings

	<u>Land and Buildings</u> £	<u>Motor Van</u> £	<u>Equipment and fittings</u> £	<u>Total</u> £
Cost				
At 1 September 2021	70,000	-	42,351	112,351
Additions	-	-	-	-
Disposals	(70,000)	-	-	(70,000)
At 31 August 2022	<u>-</u>	<u>-</u>	<u>42,351</u>	<u>42,351</u>
Depreciation				
At 1 September 2021	-	-	42,351	42,351
Charge for the year	-	-	-	-
Depreciation on disposal	-	-	-	-
At 31 August 2022	<u>-</u>	<u>-</u>	<u>42,351</u>	<u>42,351</u>
Net book value				
At 31 August 2022	-	-	-	-
At 31 August 2021	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>70,000</u>

4 Analysis of fund assets and liabilities

	<u>Restricted funds</u> £	<u>Unrestricted funds</u> £	<u>Total</u> £
Tangible fixed assets	70,000	(70,000)	-
Current assets	3,510	50,074	53,584
Current liabilities		(1,063)	(1,063)
	<u>73,510</u>	<u>(20,989)</u>	<u>52,521</u>

5 Transactions with related parties

No remuneration or expenses were paid to trustees or persons connected to them.