

REGISTERED COMPANY NUMBER: 07157493 (England and Wales)
REGISTERED CHARITY NUMBER: 1145407

Trustees' Report and
Unaudited Financial Statements for the Year Ended 28 February 2025
for
Hayat Foundation Limited

Hayat Foundation Limited

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for the Year Ended 28 February 2025

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Trustees' Report
for the Year Ended 28 February 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2025. The trustees have adopted the provisions of 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

Objectives and aims

The charity's objects are to:

- a) Advance education in Islamic culture and tradition
- b) Promote religious harmony for the benefit of the public by promoting knowledge and mutual understanding and respect of the beliefs and practices of different religious faith
- c) Provide education, support and activities which develop the skills of young people to enable them to participate in society as mature and responsible individuals
- d) Promote equality and diversity in particular but not exclusively by promoting the inclusion of the Muslim community in the wider community and raising awareness of different cultural issues across schools, statutory bodies and the wider public
- e) Promote the relief of poverty and financial hardship by the provision of information, advice and support
- f) Promote such other purposes as are exclusively charitable in such other parts of the United Kingdom or the world as the trustees may from time to time think fit

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Decision making

The trustees are also responsible for the day-to-day management and operation of the Charity.

In the management of the Charity and the preparation of these accounts the Trustees have paid due regard to the Charity Governance Code.

Risk management

The trustees have considered and analysed the main risks to which the charity is exposed and established procedures to review and manage such risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07157493 (England and Wales)

Registered Charity number

1145407

Registered office

66 Golders Green Road
London
NW11 8LN

Trustees' Report
for the Year Ended 28 February 2025

Trustees

Mr Zafar Bashir (resigned 5.8.25)
Mr Noor Alam Hakimyar (Chairman)
Mr Sayed Hamid
Mr Monibullah Monib
Mr Naqibullah Noori
Mr Mohammad Hafiz Scandari
Mr Muhammad Arif Sirajzadeh (resigned 5.8.25)
Mr Abdul Zahir (resigned 5.8.25)

Management:

The trustees are also responsible for the day-to-day management and operation of the Charity.

In the management of the Charity and the preparation of these accounts the Trustees have paid due regard to the Charity Governance Code.

Risk Management:

The trustees have considered and analysed the main risks to which the charity is exposed and established procedures to review and manage such risks.

Objectives

The charity's objects are to:

- a) Advance education in Islamic culture and tradition
- b) Promote religious harmony for the benefit of the public by promoting knowledge and mutual understanding and respect of the beliefs and practices of different religious faith
- c) Provide education, support and activities which develop the skills of young people to enable them to participate in society as mature and responsible individuals
- d) Promote equality and diversity in particular but not exclusively by promoting the inclusion of the Muslim community in the wider community and raising awareness of different cultural issues across schools, statutory bodies and the wider public
- e) Promote the relief of poverty and financial hardship by the provision of information, advice and support
- f) Promote such other purposes as are exclusively charitable in such other parts of the United Kingdom or the world as the trustees may from time to time think fit

Statement of trustees responsibilities:

The trustees (who are also directors of Hayat Foundation Limited for the purposes of company law) are responsible for preparing the Trustees 'Annual Report' and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)
Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company at the end of the period and of the incoming resources and application of resources, including the income and expenditure. In

Hayat Foundation Limited (Registered number: 07157493)

Trustees' Report
for the Year Ended 28 February 2025

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;
- ~ prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- ~ State whether applicable UK Accounting Standards have been followed subject to any material departures discussed and explained in the financial statements.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time, the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006.

The trustees are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Special provisions relating to Companies Subject to the small companies regime within Part 15 of the Companies Act 2006 and SORP 2005 'Accounting and Reporting for Charities'.

Company Secretary

Mr Mohammad Hafiz Scandari

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on05/11/2025..... and signed on its behalf by:



.....
Mr Noor Alam Hakimyar - Trustee

Independent Examiner's Report to the Trustees of
Hayat Foundation Limited

Independent examiner's report to the trustees of Hayat Foundation Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2025.

Responsibilities and basis of report

As the charity's 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 charity'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:

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.

Independent Examiner's Report to the Trustees of
Hayat Foundation Limited

John Savva Limited
Churchill House
137-139 Brent Street
Hendon
London
NW4 4DJ

John Savva FCCA, ATT
The Association of Chartered Certified Accountants

Date:

Hayat Foundation Limited

Statement of Financial Activities
for the Year Ended 28 February 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		151,530	42,449
EXPENDITURE ON			
Charitable activities			
Charitable Activities		135,233	71,752
NET INCOME/(EXPENDITURE)		16,297	(29,303)
RECONCILIATION OF FUNDS			
Total funds brought forward		20,800	50,103
TOTAL FUNDS CARRIED FORWARD		37,097	20,800

The notes form part of these financial statements

Hayat Foundation Limited

Balance Sheet
28 February 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Debtors	5	15,000	15,000
Cash at bank		23,297	7,000
		<hr/> 38,297	<hr/> 22,000
CREDITORS			
Amounts falling due within one year	6	(1,200)	(1,200)
		<hr/>	<hr/>
NET CURRENT ASSETS		<hr/> 37,097	<hr/> 20,800
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 37,097	<hr/> 20,800
NET ASSETS		<hr/> <hr/> 37,097	<hr/> <hr/> 20,800
FUNDS	7		
Unrestricted funds		<hr/> 37,097	<hr/> 20,800
TOTAL FUNDS		<hr/> <hr/> 37,097	<hr/> <hr/> 20,800

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Hayat Foundation Limited

Balance Sheet - continued

28 February 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on05/11/2025..... and were signed on its behalf by:



.....
Mr Noor Alam Hakimyar - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2025 nor for the year ended 28 February 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2025 nor for the year ended 28 February 2024.

3. STAFF COSTS

The average number of employees for 2025 was 0 (nil) . 2024 was also 0 (nil).

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricte fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	42,449
EXPENDITURE ON	
Charitable activities	
Charitable Activities	71,752
NET INCOME/(EXPENDITURE)	(29,303)
RECONCILIATION OF FUNDS	
Total funds brought forward	50,103
TOTAL FUNDS CARRIED FORWARD	20,800

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

5. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Other debtors	15,000	15,000

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals and deferred income	1,200	1,200

7. MOVEMENT IN FUNDS

	At 29.2.24 £	Net movement in funds £	At 28.2.25 £
Unrestricted funds			
General fund	20,800	16,297	37,097
TOTAL FUNDS	20,800	16,297	37,097

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,530	(135,233)	16,297
TOTAL FUNDS	151,530	(135,233)	16,297

Comparatives for movement in funds

	At 1.3.23 £	Net movement in funds £	At 28.2.24 £
Unrestricted funds			
General fund	50,103	(29,303)	20,800
TOTAL FUNDS	50,103	(29,303)	20,800

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,449	(71,752)	(29,303)
TOTAL FUNDS	<u>42,449</u>	<u>(71,752)</u>	<u>(29,303)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.23 £	Net movement in funds £	At 28.2.25 £
Unrestricted funds			
General fund	50,103	(13,006)	37,097
TOTAL FUNDS	<u>50,103</u>	<u>(13,006)</u>	<u>37,097</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	193,979	(206,985)	(13,006)
TOTAL FUNDS	<u>193,979</u>	<u>(206,985)</u>	<u>(13,006)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2025.

Hayat Foundation Limited

Detailed Statement of Financial Activities
for the Year Ended 28 February 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	-
Donations	151,529	42,449
	<hr/>	<hr/>
	151,530	42,449
	<hr/>	<hr/>
Total incoming resources	151,530	42,449
 EXPENDITURE		
Charitable activities		
Postage and stationery	9,118	-
Advertising	15,140	-
Sundries	420	-
Collaborative Work	109,138	68,772
	<hr/>	<hr/>
	133,816	68,772
 Support costs		
Management		
Advertising	-	1,600
 Finance		
Bank charges	2	-
 Human resources		
Sundries	185	-
 Governance costs		
Accountancy and legal fees	1,230	1,380
	<hr/>	<hr/>
Total resources expended	135,233	71,752
	<hr/>	<hr/>
Net income/(expenditure)	16,297	(29,303)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements