AL-HIDAYAH FOUNDATION

England & Wales · Charity number 1149150

Details

Status	Registered
Legal form	Trust
Registered	2012-10-01
Register	View on the Charity Commission register

Contact

Address	140 Walstead Road Delves Walsall WS5 4LY
Phone	07794837439
Email	info@alhidayahfoundation.co.uk
Website	www.alhidayahfoundation.co.uk

Activities

Objects: 1.TO FURTHER THE RELIGION OF ISLAM IN ACCORDANCE WITH THE TEACHINGS OF THE QURAN AND THE TEACHINGS OF PROPHET MUHAMMAD (PEACE BE UPON HIM) AND THE SAHABAH-E-KERAM (R.A.A)ACCORDING TO THE INTERPRETATION AND ACCEPTED VIEW OF THE AHLUS SUNNAH WAL JAMAA-AH AND AS SPELLED OUT BY THE SALAFUS SAALIHEEN(PIOUS PREDECESSORS)OF THE DEOBANDI SCHOOL.2.TO ASSIST YOUNG PEOPLE IN THE ADVANCEMENT OF EDUCATION BY MEANS OF,BUT NOT EXCLUSIVELY,SECULAR AND RELIGIOUS EDUCATION,ACTIVITIES FOR MAINSTREAM EDUCATIONAL SUBJECTS 3.TO ASSIST YOUNG PEOPLE,ESPECIALLY,BUT NOT EXCLUSIVELY THROUGH LEISURE AND RECREATIONAL ACTIVITIES,SO AS TO DEVELOP THEIR PHYSICAL,MENTAL AND SPIRITUAL CAPABILITIES ENABLING THEM TO BECOME ROLE MODEL CITIZENS,DELIVERING PUBLIC BENEFIT LEADING TO THE BETTERMENT OF SOCIETY.4.TO SUPPORT ANY OTHER CHARITABLE PURPOSE FOR THE BENEFIT OF MUSLIMS AND THE GENERAL PUBLIC THAT THE TRUSTEES FROM TIME TO TIME MAY DETERMINE.

Activities: To impart religious education to children in the locality

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities, Recreation
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£108,846	£106,900	-	-
2023-12-31	£83,735	£101,048	-	-
2022-12-31	£94,010	£76,255	-	-
2021-12-31	£131,329	£76,824	-	-
2020-12-31	£103,704	£78,972	-	-

Trustees

Name	Role	Appointed
AHMED KALANG		2012-09-16
Ismail Bhayat		2019-04-20
YUNUS LOONAT		2012-09-16

Accounts

REGISTERED CHARITY NUMBER: 1149150

Report of the Trustees and

Financial Statements for the Period Ended 31 December 2024

for

Al-Hidayah Foundation

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Charity Objectives

The objectives of Al-Hidayah Foundation are for the public benefit.

The principal aims of the charity and the objective to further the religion of Islam in accordance with the teachings of the Quran and the teachings of prophet Muhammad (Peace be upon him) and the Sahaba-E-Keram (R.A.A) according to the interpretation and accepted view of the Ahlus Sunnah Wal Jamaa-ah

Current Activities
In pursuing our objectives during the financial year ending 31st December 2024, the organisation was engaged in running the following activities:

Evening Religious Education Classes
Knowledge holds an important aspect in the religion of islam, children from the age of 4 and above attend the evening Madrasah Monday to Friday learning the basic principles of Islam (Quran, Masnoon duas, Fiqh, Aqaid, Aadab, Tareekh)

Further Religious Education Classes
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Bi-monthly magazines
Leaflets

These cover topics which are relevant to the audience primarily the community, pupils and parents of the madrasah.

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Governing document
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Organisational Structure
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invest in thorough due diligence, staff and appropriate policies and procedures.

Reference and Administrative details
Registered Charity Number
1149150

Principal Address
130-140 Walstead Road
Walsall
WS5 4LY

Trustees
Mr Yunus Loonat
Mr Ismail Bhayat
Mr Ahmed Kalang

Accounts prepared by
Ashraf Ravat

Audited by
Ali Muhammad

Al-Hidayah Foundation

PROFIT AND LOSS ACCOUNT
For the Period Ended 31 December 2024

	Notes	31.12.2024 Unrestricted Fund £	31.12.2023 Unrestricted Fund £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		£ 108,846.27	£ 83,735.36
RESOURCES EXPENDED			
Charitable activities			
Default		£ 106,900.35	£ 101,048.00
NET INCOMING/(OUTGOING) RESOURCES		£ 1,945.92	-£ 17,312.64
RECONCILIATION OF FUNDS		£ 271,649.48	£ 288,962.12
TOTAL FUNDS CARRIED FORWARD		£ 273,595.40	£ 271,649.48

Al-Hidayah Foundation

BALANCE SHEET
For the Period Ended 31 December 2024

	Notes	31.12.2024 Unrestricted Fund £	31.12.2023 Unrestricted Fund £
FIXED ASSETS			
Tangible assets	2	£ 301,301.56	£ 295,202.96
CURRENT ASSETS			
Cash at bank and in hand		£ 30,079.97	£ 41,258.65
Cash in Transit		£ -	£ 2,387.98
Debtors		£ 4,355.80	£ 3,305.80
		£ 335,737.33	£ 342,155.39
CREDITORS			
Amounts falling due within one year	4	-£ 10,641.93	-£ 8,005.91
CREDITORS			
Amounts falling due more than one year	5	-£ 51,500.00	-£ 62,500.00
NET CURRENT ASSETS/ (LIABILITIES)		£ 273,595.40	£ 271,649.48
FUNDS			
Unrestricted funds	7	£ 273,595.40	£ 271,649.48
TOTAL FUNDS		**£ 273,595.40**	**£ 271,649.48**

1 ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended
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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land & Building	15 Years useful life
Fixtures and fittings	- 20% on cost

Taxation
The charity is exempt from 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.

NOTES TO THE FINANCIAL STATEMENTS - continued
For the Period Ended 31 December 2024

2 TANGIBLE FIXED ASSETS	Land & Building	Fixtures & Fittings	Total
Cost b/f	£ 295,810.00	£ 1,408.00	£ 297,218.00
Additions	£ -	£ 7,392.52	£ 7,392.52
At 31 Dec 2024			
	£ 295,810.00	£ 8,800.52	£ 304,610.52
Depreciation			
Depreciation b/f	£ 996.80	£ 1,018.24	£ 2,015.04
Charge for the Year	£ 996.80	£ 297.12	£ 1,293.92
	£ 1,993.60	£ 1,315.36	£ 3,308.96
NET BOOK VALUE			
31/12/2024	£ 293,816.40	£ 7,485.16	£ 301,301.56
31/12/2023	£ 294,813.20	£ 389.76	£ 295,202.96

3 STAFF COSTS	2024	2023
	£	£
Wages and salaries	12	12
	12	12

The average monthly number of employees during the year was as follows: 12
No employees received emoluments in excess of £60,000.

Trustees Remuneration and Benefits
There were no trustees' remuneration or benfits to declare for the year ended 31 December 2024 nor in 31 December 2023

Trustees' Expenses
There were no trustees' expenses to declare for the year ended 31 December 2024 nor for the year ended 31 December 2023

Related Party Transactions
There were no related party transactions for the year ended 31 December 2024

4 CREDITORS: AMOUNTS DUE WITHIN ONE YEAR	2024	2023
	£	£
Other Creditors	-£ 0.00	£ 46.26
Taxation and Social Security	£ 615.27	£ 485.31
Outstanding Wages	£ 10,026.66	£ 7,474.34
	£ 10,641.93	£ 8,005.91

5 CREDITORS: AMOUNTS DUE MORE THAN ONE YEAR	2024 £	2023 £
Interest Free Loans - Karze Hasana	£ 51,500.00	£ 62,500.00
	£ 51,500.00	£ 62,500.00

6 MOVEMENT IN FUNDS	Net movement in funds 2024 £	Net movement in funds 2023 £
Unrestricted funds		
General fund	£ 273,595.40	£ 271,649.48
TOTAL FUNDS	£ 273,595.40	£ 271,649.48

MOVEMENT IN FUNDS CURRENT YEAR

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	£ 271,649.48	£ 1,945.92	£ 273,595.40
TOTAL FUNDS	£ 271,649.48	£ 1,945.92	£ 273,595.40

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	£ 108,846.27	-£ 106,900.35	£ 1,945.92
	£ 108,846.27	-£ 106,900.35	£ 1,945.92

Al-Hidayah Foundation

PROFIT AND LOSS ACCOUNT
For the Period Ended 31 December 2024

	2024 £	2023 £
INCOMING RESOURCES		
Voluntary income		
Donations	£ 30,371.08	£ 22,401.52
Donations- Fundraising	£ 12,646.19	£ 9,442.96
Donations- Rental Income	£ 360.00	£ 410.00
Donations- Tuition	£ 65,469.00	£ 51,480.88
Gift Aid	£ -	£ -
Total incoming resources	£ 108,846.27	£ 83,735.36
RESOURCES EXPENDED		
Charitable activities		
Repairs	£ 218.97	£ 5,022.94
Fundraising Expenditure	£ 5,011.98	£ 5,019.20
Tuition Expenditure	£ 2,869.10	£ 2,192.00
Council Tax	£ 4,232.36	£ 2,875.29
Rates	£ 485.61	£ 459.00
Cleaning	£ 146.99	£ 70.82
Light and Heat	£ 4,222.63	£ 2,940.22
Insurance	£ 1,223.46	£ 1,198.21
Stationery & Printing	£ 17.98	£ 1,114.21
Wages	£ 83,549.50	£ 75,968.59
Internet	£ 305.64	£ 165.98
Licence Fee	£ 150.00	£ 400.00
Legal & Professional	£ 2,094.96	£ 590.40
Prizes	£ 493.75	£ 473.63
Community Expenditure	£ 477.79	£ -
Sundry	£ 105.71	£ 71.28
Sub-Contracting Costs	£ -	£ 1,391.99
I.T Costs	£ -	£ -
Depreciation	£ 1,293.92	£ 1,094.24
	£ 106,900.35	£ 101,048.00
Total resources expended	£ 106,900.35	£ 101,048.00
Net (expenditure)/income	£ 1,945.92	-£ 17,312.64

Accounts

REGISTERED CHARITY NUMBER: 1149150

Report of the Trustees and

Financial Statements for the Period Ended 31 December 2023

for

Al-Hidayah Foundation

Al-Hidayah Foundation

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Report of the Trustees
For the Period Ended 31 December 2023

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Governing document
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Mr Yunus Loonat
Mr Ismail Bhayat
Mr Ahmed Kalang

Accounts prepared by
Ashraf Ravat

Audited by
Ali Muhammad

Al-Hidayah Foundation

PROFIT AND LOSS ACCOUNT
For the Period Ended 31 December 2023

	Notes	31.12.2023 Unrestricted Fund £	31.12.2022 Unrestricted Fund £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		£ 83,735.36	£ 94,010.01
RESOURCES EXPENDED			
Charitable activities			
Default		£ 101,048.00	£ 76,254.64
NET INCOMING/(OUTGOING) RESOURCES		-£ 17,312.64	£ 17,755.37
RECONCILIATION OF FUNDS		£ 288,962.12	£ 271,206.75
TOTAL FUNDS CARRIED FORWARD		£ 271,649.48	£ 288,962.12

Al-Hidayah Foundation

BALANCE SHEET
For the Period Ended 31 December 2023

		31.12.2023 Unrestricted Fund	31.12.2022 Unrestricted Fund
FIXED ASSETS	Notes	£	£
Tangible assets	2	£ 295,202.96	£ 281,346.00
CURRENT ASSETS			
Cash at bank and in hand		£ 41,258.65	£ 66,940.33
Cash in Transit		£ 2,387.98	£ 2,641.69
Debtors		£ 3,305.80	£ 6,801.00
		£ 342,155.39	£ 357,729.02
CREDITORS			
Amounts falling due within one year	4	-£ 8,005.91	-£ 6,266.90
CREDITORS			
Amounts falling due more than one year	5	-£ 62,500.00	-£ 62,500.00
NET CURRENT ASSETS/ (LIABILITIES)		£ 271,649.48	£ 288,962.12
FUNDS			
Unrestricted funds	7	£ 271,649.48	£ 288,962.12
TOTAL FUNDS		**£ 271,649.48**	**£ 288,962.12**

1 ACCOUNTING POLICIES

Accounting convention

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Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land & Building	15 Years useful life
Fixtures and fittings	- 20% on cost

Taxation

The charity is exempt from 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.

Al-Hidayah Foundation

NOTES TO THE FINANCIAL STATEMENTS - continued
For the Period Ended 31 December 2023

2 TANGIBLE FIXED ASSETS	Land & Building	Fixtures & Fittings	Total
Cost b/f	£ 280,858.00	£ 1,408.00	£ 282,266.00
Additions	£ 14,952.00	£ -	£ 14,952.00
At 31 Dec 2023			
	£ 295,810.00	£ 1,408.00	£ 297,218.00
Depreciation			
Depreciation b/f	£ -	£ 920.80	£ 920.80
Charge for the Year	£ 996.80	£ 97.44	£ 1,094.24
	£ 996.80	£ 1,018.24	£ 2,015.04
NET BOOK VALUE			
31/12/2023	£ 294,813.20	£ 389.76	£ 295,202.96
31/12/2022	£ 280,858.00	£ 488.00	£ 281,346.00

3 STAFF COSTS	2023 £	2022 £
Wages and salaries	12	11
	12	11

The average monthly number of employees during the year was as follows: 12
No employees received emoluments in excess of £60,000.

Trustees Remuneration and Benefits
There were no trustees' remuneration or benfits to declare for the year ended 31 December 2023 nor in 31 December 2022

Trustees' Expenses
There were no trustees' expenses to declare for the year ended 31 December 2023 nor for the year ended 31 December 2022

Related Party Transactions
There were no related party transactions for the year ended 31 December 2023

4 CREDITORS: AMOUNTS DUE WITHIN ONE YEAR	2023 £	2022 £
Other Creditors	£ 46.26	£ -
Taxation and Social Security	£ 485.31	£ 414.60
Outstanding Wages	£ 7,474.34	£ 5,852.30
	£ 8,005.91	£ 6,266.90

5 CREDITORS: AMOUNTS DUE MORE THAN ONE YEAR	2023 £	2022 £
Interest Free Loans - Karze Hasana	£ 62,500.00	£ 62,500.00
	£ 62,500.00	£ 62,500.00

6 MOVEMENT IN FUNDS	Net movement in funds 2023 £	Net movement in funds 2022 £
Unrestricted funds		
General fund	£ 271,649.48	£ 288,962.12
TOTAL FUNDS	£ 271,649.48	£ 288,962.12

MOVEMENT IN FUNDS CURRENT YEAR

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	£ 288,962.12	-£ 17,312.64	£ 271,649.48
TOTAL FUNDS	£ 288,962.12	-£ 17,312.64	£ 271,649.48

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	£ 83,735.36	-£ 101,048.00	-£ 17,312.64
	£ 83,735.36	-£ 101,048.00	-£ 17,312.64

Al-Hidayah Foundation

PROFIT AND LOSS ACCOUNT
For the Period Ended 31 December 2023

	2023 £	2022 £
INCOMING RESOURCES		
Voluntary income		
Donations	£ 22,401.52	£ 18,816.63
Donations- Fundraising	£ 9,442.96	£ 9,071.88
Donations- Rental Income	£ 410.00	£ 5,440.00
Donations- Tuition	£ 51,480.88	£ 60,681.50
Gift Aid		
Total incoming resources	£ 83,735.36	£ 94,010.01
RESOURCES EXPENDED		
Charitable activities		
Repairs	£ 5,022.94	£ 651.15
Fundraising Expenditure	£ 5,019.20	£ 5,974.17
Tuition Expenditure	£ 2,192.00	£ -
Council Tax	£ 2,875.29	£ -
Rates	£ 459.00	£ 1,796.25
Cleaning	£ 70.82	£ 166.21
Light and Heat	£ 2,940.22	£ 772.67
Insurance	£ 1,198.21	£ 1,107.38
Stationery & Printing	£ 1,114.21	£ 739.31
Wages	£ 75,968.59	£ 63,702.10
Internet	£ 165.98	£ -
Licence Fee	£ 400.00	£ -
Legal & Professional	£ 590.40	£ -
Prizes	£ 473.63	£ 223.00
Accountancy Fees	£ -	£ 870.00
Sundry	£ 71.28	£ -
Sub-Contracting Costs	£ 1,391.99	£ 86.78
I.T Costs	£ -	£ 28.82
Depreciation	£ 1,094.24	£ 136.80
	£ 101,048.00	£ 76,254.64
Total resources expended	£ 101,048.00	£ 76,254.64
Net (expenditure)/income	-£ 17,312.64	£ 17,755.37

Accounts

REGISTERED CHARITY NUMBER: 1149150

Report of the Trustees and

Financial Statements for the Period Ended 31 December 2022

for

Al-Hidayah Foundation

Al-Hidayah Foundation

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Trustees
Mr Yunus Loonat
Mr Ismail Bhayat
Mr Ahmed Kalang

Accounts prepared by
Ashraf Ravat

Audited by
Ali Muhammad

Al-Hidayah Foundation

PROFIT AND LOSS ACCOUNT
for the Period Ended 31 December 2022

	Notes	31.12.2022 Unrestricted Fund £	31.12.2021 Unrestricted Fund £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		94,010	131,329
RESOURCES EXPENDED			
Charitable activities			
Default		76,255	76,764
NET INCOMING/(OUTGOING) RESOURCES		17,755	54,565
RECONCILIATION OF FUNDS		271,207	216,642
TOTAL FUNDS CARRIED FORWARD		288,962	271,207

BALANCE SHEET
for the Period Ended 31 December 2022

		31.12.2022	31.12.2021
		Unrestricted Fund	Unrestricted Fund
FIXED ASSETS	Notes	£	£
Tangible assets	2	281,346	281,482
CURRENT ASSETS			
Cash at bank and in hand		66,940	54,841
Cash in Transit		2,642	11,359
Debtors		6,801	2,404
		357,729	350,086
CREDITORS			
Amounts falling due within one year	4	(6,267)	(5,379)
CREDITORS			
Amounts falling due more than one year	5	(62,500)	(73,500)
NET CURRENT ASSETS/ (LIABILITIES)		288,962	271,207
FUNDS			
Unrestricted funds	7	288,962	271,207
TOTAL FUNDS		**288,962**	**271,207**

1 ACCOUNTING POLICIES

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Resources expended
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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost

Taxation
The charity is exempt from 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 TANGIBLE FIXED ASSETS	**Land & Building**	**Fixtures & Fittings**	**Total**
Cost b/f	280,858	1,408	282,266
Additions	-	-	-
At 31 Dec 2022			
	280,858	1,408	282,266
Depreciation			
Depreciation b/f	0	784	784
Charge for the Year	0	136	136
	0	920	920
NET BOOK VALUE			
31/12/2022	280,858	488	281,346
31/12/2021	280,858	624	281,482

3 STAFF COSTS	2022 £	2021 £
Wages and salaries	11	13
	11	13

The average monthly number of employees during the year was as follows: 10
No employees received emoluments in excess of £60,000.

Trustees Remuneration and Benefits
There were no trustees' remuneration or benfits to declare for the year ended 31 December 2022 nor in 31 December 2021

Trustees' Expenses
There were no trustees' expenses to declare for the year ended 31 December 2022 nor for the year ended 31 December 2021

Related Party Transactions
There were no related party transactions for the year ended 31 December 2022

4 CREDITORS: AMOUNTS DUE WITHIN ONE YEAR	2022 £	2021 £
Trade Creditors	0	600
Taxation and Social Security	415	263
Other Creditors	5852	4516
	6,267	5,379

5 CREDITORS: AMOUNTS DUE MORE THAN ONE YEAR

	2022 £	2021 £
Interest Free Loans - Karze Hasana	62,500	73,500
	62,500	73,500

6 MOVEMENT IN FUNDS

	Net movement in funds 2022 £	Net movement in funds 2021 £
Unrestricted funds		
General fund	288,962	271,207
TOTAL FUNDS	288,962	271,207

MOVEMENT IN FUNDS CURRENT YEAR

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	271,207	17,755	288,962
TOTAL FUNDS	271,207	17,755	288,962

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	94,010	(76,255)	17,755
	94,010	(76,255)	17,755

Al-Hidayah Foundation

PROFIT AND LOSS ACCOUNT
for the Period Ended 31 December 2022

	2022	2021
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	18,817	53,936
Donations- Fundraising	9,072	9,723
Donations- Rental Income	5,440	7,060
Donations- Tuition	60,682	58,085
Gift Aid		2,524
Total incoming resources	94,010	131,329
RESOURCES EXPENDED		
Charitable activities		
Repairs	651	765
Fundraising Expenditure	5,974	7,404
Rates	1,796	1,930
Cleaning	166	8
Light and Heat	773	1,236
Insurance	1,107	937
Stationery & Printing	739	84
Wages	63702	62,689
Prizes	223	340
Accountancy Fees	870	1,215
Sub-Contracting Costs	87	0
I.T Costs	29	0
Depreciation	137	156
	76,255	76,764
Total resources expended	76,255	76,764
Net (expenditure)/income	17,755	54,565

AL-HIDAYAH FOUNDATION

England & Wales - Charity number 1149150

Accounts

REGISTERED CHARITY NUMBER: 1149150

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 FOR AL-HIDAYAH FOUNDATION

Mibsons Limited
Chartered Certified Accountant
180 Birmingham Road
West Bromwich
West Midlands
B70 6QG

AL-HIDAYAH FOUNDATION

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FOR THE YEAR ENDED 31 DECEMBER 2021

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AL-HIDAYAH FOUNDATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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 2015).

OBJECTIVES AND ACTIVITIES
Objectives and aims

The key objectives of the charity are summarised as follows:

- To assist young people in the advancement of education by means of, but not exclusively, educational classes from secular to religious, language classes and activities for mainstream educational subjects
- To assist young people, especially, but not exclusively through leisure and recreational activities, so as to develop their physical, mental and spiritual capabilities enabling them to become role model citizens, delivering public benefit leading to the betterment of society.
- To support any other charitable purpose for the benefit of Muslims and the general public that the trustees from time to time may determine.

Current activities

In pursuing our objectives during the financial year ending 31st December 2021 the organisation was engaged in running the following activities:

1 **Evening Religious Education Classes**
Knowledge holds an important aspect in the religion of Islam. Children from the age of 4 and above attend the evening Madrasah Monday to Friday learning the basic principles of Islam (Quran, Masnoon duas, Fiqh, Aqaid, Aadab, Tareekh).

2 **Further Religious Education Class**
This class was initiated for those teenage boys & girls who have finished their primary Madrasah education but wish to enhance their understanding of Islam enabling them to become good Muslims and good citizens

3 **Quran Classes for Adult**
Those adults who are in full time employment who wish to learn how to recite the Holy Quran correctly. Classes run weekly consisting of 4 levels. Back to basic, to advanced.

4 **Website**
The prime objective of the website is to help people connected & up to date with our activities. Visitors can also subscribe to the mailing list to receive regular updates and educational bulletins

5 **Publications**
The charity publishes and distributes informative and inspirational literature in the English language through the means of:

- Bi-monthly magazine
- Leaflets (3 this year)

These cover topics which are pertinent to the audience, primarily the Muslim youth, pupils and parents of the madrasah.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Al-Hidayah Foundation is registered with the Charity commission (Registration Number 1149150) and constituted by the deed of trust.

Organisational Structure

The Charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet together as a body quarterly and are responsible for all decision taken in relating to running the organisation facilities and the activities provided by the charity

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1149150

Principal address
130-140 Walstead Road
Walsall
WS5 4LY

Trustees
Mr. Yunus Loonat
Mr. Ismail Bhayat
Mr. Ahmed Kalang

Independent examiner
Mibsons Limited
Chartered Certified Acccountant
180 Birmingham Road
West Bromwich
West Midlands
B70 6QG

AL-HIDAYAH FOUNDATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

STATEMENT OF TRUSTEES'S RESPONSIBILITIES

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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 are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 28 October 2022

Mr. Yunus Loonat
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AL-HIDAYAH FOUNDATION

Independent examiner's report to the trustees of Al- Hidayah Foundation
I report to the charity trustees on my examination of the accounts of the Al-Hidayah Foundation for the year ended 31 December 2021.

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
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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

M S Aswani - FCCA
Mibsons Limited
Chartered Certified Accountant
180 Birmingham Road
West Bromwich
West Midlands
B70 6QG

Date: 28 October 2022

AL-HIDAYAH FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	31/12/21 Total funds £	31/12/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**53,936**	-	**53,936**	23,853
Other trading activities	3	**70,332**	-	**70,332**	72,291
Investment income	4	**7,060**	-	**7,060**	7,560
Total		**131,329**	-	**131,329**	103,704
Closing stock movement		**-60**	-	**-60**	- 60
EXPENDITURE ON					
Raising funds	5	-	-	-	-
Support costs	6	**76,764**	-	**76,764**	78,912
NET INCOME		**54,505**	-	**54,505**	24,732
RECONCILIATION OF FUNDS					
Total funds brought forward		**216,642**	-	**216,642**	191,910
TOTAL FUNDS CARRIED FORWARD		**271,147**	-	**271,147**	216,642

The notes form part of these financial statements

AL-HIDAYAH FOUNDATION

BALANCE SHEET
AT 31 DECEMBER 2021

	Notes	Unrestricted funds	Restricted funds	31/12/21 Total Funds	31/12/20 Total funds
		£	**£**	**£**	£
FIXED ASSETS					
Tangible assets	10	**281,482**	-	**281,482**	280,858
Investment property	11	-	-	-	-
		281,482	-	**281,482**	280,858
CURRENT ASSETS					
Books stock		-		-	-
Debtors	12	**2,404**	-	**2,404**	9,337
Cash in transit		**11,359**	-	**11,359**	3,225
Cash at bank and in hand		**54,841**	-	**54,841**	30,230
		68,603	-	**68,603**	42,792
CREDITORS					
Amounts falling due within one year	13	**(78,879)**	-	**(78,879)**	(107,008)
NET CURRENT ASSETS		**(10,275)**	-	**(10,275)**	(64,216)
TOTAL ASSETS LESS CURRENT LIABILITIES		**271,207**	-	**271,207**	216,642
NET ASSETS		**271,207**	-	**271,207**	216,642
FUNDS	15				
Balance Brought forward		**216,642**		**216,642**	191,910
Unrestricted funds		**54,505**	-	**54,505**	24,732
Restricted funds		-	-	-	-
TOTAL FUNDS		**271,147**	-	**271,147**	216,642

The financial statements were approved by the Board of Trustees on 28 October 2022 and were signed on its behalf by:

Mr. Yunus Loonat
Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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.

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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	20% on straightline

Taxation
The charity is exempt from 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.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 DONATIONS AND LEGACIES

	31/12/21	31/12/20
	£	£
Donations	21,678	23,853
Donations - Kard-e-Hasanah to Lillah	32,258	-
Donations - Construction	-	-
	53,936	23,853

3 OTHER TRADING ACTIVITIES

	31/12/21	31/12/20
	£	£
Tuition Fee	58,085	64,880
Sales	9,723	5,707
Gift Aid Tax reclaimed	2,524	1,704
	70,332	72,291

4 INVESTMENT INCOME

	31/12/21	31/12/20
	£	£
Rental Income	7,060	7,560
	7,060	7,560

5 RAISING FUNDS

Raising donations and legacies

	31/12/21	31/12/20
	£	£
Event Costs	-	-
	-	-

6 SUPPORT COSTS

	31/12/21	31/12/20
	£	£
Management costs	76,608	78,912
Other costs	156	-
	76,764	78,912

7 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

8 STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/12/21	31/12/20
	£	£
Management	13	14

No employees received emoluments in excess of £60,000.

9 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Total funds
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	53,936
Other trading activities	70,332
Investment income	7,060
Total	131,329
EXPENDITURE ON	
Raising funds	76,764
Total	76,764
NET INCOME	54,565
RECONCILIATION OF FUNDS	
Total funds brought forward	216,642
TOTAL FUNDS CARRIED FORWARD	271,207

10 TANGIBLE FIXED ASSETS

	Freehold property £	Improvement to Property £	Office Equipments £	Totals £
COST				
At 31 Dec 2020	275,452	5,406	628	281,486
Additions			780	780
At 31 Dec 2021	275,452	5,406	1,408	282,266
DEPRECIATIONS				
At 31 Dec 2020	-	-	628	628
Charge for year	-	-	156	156
At 31 Dec 2021	-	-	784	784
NET BOOK VALUE				
At 31 Dec 2021	275,452	5,406	624.00	281,482
At 31 Dec 2020	275,452	5,406	-	280,858

11 INVESTMENT PROPERTY

COST VALUE	
At 31 Dec 2020 and 31 Dec 2021	-
NET BOOK VALUE	
At 31 Dec 2021	-
At 31 Dec 2020	-

12 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/21 £	31/12/20 £
Trade Debtors	2,404	9,337

13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/21 £	31/12/20 £
Loans (see note 14)	73,500	99,538
Trade creditors	600	600
Taxation and social security	263	291
Other creditors	4,516	6,579
	78,879	107,008

14 LOANS

An analysis of the maturity of loans is given below:

	31/12/21	31/12/20
	£	£
Amounts falling due within one year on demand:		
Interst Free Loans - Karze Hasana	73,500	99,538

15 MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	216,642	54,505	271,147
Restricted funds			
General fund	-	-	-
TOTAL FUNDS	216,642	54,505	271,147

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	131,269	(76,764)	54,505
Restricted funds			
General fund	-	-	-
TOTAL FUNDS	131,269	(76,764)	54,505

Comparatives for movement in funds

	At 1.01.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	191,910	24,732	216,642
Restricted funds			
General fund	-	-	-
TOTAL FUNDS	191,910	24,732.00	216,642

15 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	103,704	(78,972)	24,732
Restricted funds			
General fund	-	-	-
TOTAL FUNDS	103,704	(78,972)	24,732

16 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

Accounts

REGISTERED CHARITY NUMBER: 1149150

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 FOR AL-HIDAYAH FOUNDATION

Mibsons Limited
Chartered Certified Accountant
180 Birmingham Road
West Bromwich
West Midlands
B70 6QG

AL-HIDAYAH FOUNDATION

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FOR THE YEAR ENDED 31 DECEMBER 2020

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AL-HIDAYAH FOUNDATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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 2015).

OBJECTIVES AND ACTIVITIES
Objectives and aims

The key objectives of the charity are summarised as follows:

- To assist young people in the advancement of education by means of, but not exclusively, educational classes from secular to religious, language classes and activities for mainstream educational subjects
- To assist young people, especially, but not exclusively through leisure and recreational activities, so as to develop their physical, mental and spiritual capabilities enabling them to become role model citizens, delivering public benefit leading to the betterment of society.
- To support any other charitable purpose for the benefit of Muslims and the general public that the trustees from time to time may determine.

Current activities

In pursuing our objectives during the financial year ending 31st December 2020 the organisation was engaged in running the following activities:

1 **Evening Religious Education Classes**

Knowledge holds an important aspect in the religion of Islam. Children from the age of 4 and above attend the evening Madrasah Monday to Friday learning the basic principles of Islam (Quran, Masnoon duas, Fiqh, Aqaid, Aadab, Tareekh).

2 **Further Religious Education Class**

This class was initiated for those teenage boys & girls who have finished their primary Madrasah education but wish to enhance their understanding of Islam enabling them to become good Muslims and good citizens

3 **Quran Classes for Adult**

Those adults who are in full time employment who wish to learn how to recite the Holy Quran correctly. Classes run weekly consisting of 4 levels. Back to basic, to advanced.

4 **Website**

The prime objective of the website is to help people connected & up to date with our activities. Visitors can also subscribe to the mailing list to receive regular updates and educational bulletins

5 **Publications**

The charity publishes and distributes informative and inspirational literature in the English language through the means of:

· Bi-monthly magazine
· Leaflets (3 this year)

These cover topics which are pertinent to the audience, primarily the Muslim youth, pupils and parents of the madrasah.

AL-HIDAYAH FOUNDATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Al-Hidayah Foundation is registered with the Charity commission (Registration Number 1149150) and constituted by the deed of trust.

Organisational Structure

The Charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet together as a body quarterly and are responsible for all decision taken in relating to running the organisation facilities and the activities provided by the charity

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1149150

Principal address
130-140 Walstead Road
Walsall
WS5 4LY

Trustees
Mr. Yunus Loonat
Mr. Ismail Bhayat
Mr. Ahmed Kalang

Independent examiner
Mibsons Limited
Chartered Certified Acccountant
180 Birmingham Road
West Bromwich
West Midlands
B70 6QG

AL-HIDAYAH FOUNDATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

STATEMENT OF TRUSTEES'S RESPONSIBILITIES

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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 are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 26 October 2021

Mr. Yunus Loonat
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AL-HIDAYAH FOUNDATION

Independent examiner's report to the trustees of Al- Hidayah Foundation

I report to the charity trustees on my examination of the accounts of the Al-Hidayah Foundation for the year ended 31 December 2020.

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

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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Mibsons

Mibsons Limited
Chartered Certified Accountant
180 Birmingham Road
West Bromwich
West Midlands
B70 6QG

Date: 26 October 2021

AL-HIDAYAH FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	31/12/20 Total funds £	31/12/19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**23,853**	-	**23,853**	28,761
Other trading activities	3	**72,291**	-	**72,291**	61,492
Investment income	4	**7,560**	-	**7,560**	7,720
Total		**103,704**	-	**103,704**	97,973
Closing stock movement		**-60**	-	**-60**	60
EXPENDITURE ON					
Raising funds	5	-	-	-	-
Support costs	6	**78,912**	-	**78,912**	75,187
NET INCOME		**24,732**	-	**24,732**	22,846
RECONCILIATION OF FUNDS					
Total funds brought forward		**191,910**	-	**191,910**	169,064
TOTAL FUNDS CARRIED FORWARD		**216,643**	-	**216,643**	191,910

The notes form part of these financial statements

AL-HIDAYAH FOUNDATION

BALANCE SHEET
AT 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	31/12/20 Total Funds £	31/12/19 Total funds £
FIXED ASSETS					
Tangible assets	10	**280,858**	-	**280,858**	278,883
Investment property	11	-	-	-	-
		280,858	-	**280,858**	278,883
CURRENT ASSETS					
Books stock		-		-	60
Debtors	12	**9,337**	-	**9,337**	3,256
Cash in trnasit		**3,225**	-	**3,225**	-
Cash at bank and in hand		**30,230**	-	**30,230**	24,800
		42,792	-	**42,792**	28,116
CREDITORS					
Amounts falling due within one year	13	**(107,008)**	-	**(107,008)**	(115,089)
NET CURRENT ASSETS		**(64,216)**	-	**(64,216)**	(86,973)
TOTAL ASSETS LESS CURRENT LIABILITIES		**216,642**	-	**216,642**	191,910
NET ASSETS		**216,642**	-	**216,642**	191,910
FUNDS	15				
Balance Brought forward		**191,910**		**191,910**	169,064
Unrestricted funds		**24,732**	-	**24,732**	22,846
Restricted funds		-	-	-	-
TOTAL FUNDS		**216,642**	-	**216,642**	191,910

The financial statements were approved by the Board of Trustees on 26 October 2021 and were signed on its behalf by:

Mr. Yunus Loonat
Trustee

The notes form part of these financial statements

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.

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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	20% on straightline

Taxation
The charity is exempt from 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.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

AL-HIDAYAH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2 DONATIONS AND LEGACIES

	31/12/20	31/12/19
	£	£
Donations	23,853	28,761
Donations - Kard-e-Hasanah to Lillah	-	-
Donations - Construction	-	-
	23,853	28,761

3 OTHER TRADING ACTIVITIES

	31/12/20	31/12/19
	£	£
Tuition Fee	64,880	55,647
Sales	5,708	4,252
Gift Aid Tax reclaimed	1,704	1,594
	72,291	61,492

4 INVESTMENT INCOME

	31/12/20	31/12/19
	£	£
Rental Income	7,560	7,720
	7,560	7,720

5 RAISING FUNDS

Raising donations and legacies

	31/12/20	31/12/19
	£	£
Event Costs	-	-
	-	-

6 SUPPORT COSTS

	31/12/20	31/12/19
	£	£
Management costs	78,912	75,061
Other costs	-	126
	78,912	75,187

7 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

8 STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/12/20	31/12/19
	£	£
Management	**14**	14

No employees received emoluments in excess of £60,000.

9 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Total funds
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	**23,853**
Other trading activities	**72,291**
Investment income	**7,560**
Total	**103,704**
EXPENDITURE ON	
Raising funds	**78,912**
Total	**78,912**
NET INCOME	**24,792**
RECONCILIATION OF FUNDS	
Total funds brought forward	**191,910**
TOTAL FUNDS CARRIED FORWARD	**216,702**

10 TANGIBLE FIXED ASSETS

	Freehold property £	Improvement to Property £	Office Equipments £	Totals £
COST				
At 31 Dec 2019	275,452	3,431	628	279,511
Additions		1,976		1,976
At 31 Dec 2020	275,452	5,406	628	281,486
DEPRECIATIONS				
At 31 Dec 2019	-	-	628	628
Charge for year	-	-		-
At 31 Dec 2020	-	-	628	628
NET BOOK VALUE				
At 31 Dec 2020	275,452	5,406	-	280,858
At 31 Dec 2019	275,452	3,431	-	278,883

11 INVESTMENT PROPERTY

COST VALUE	
At 31 Dec 2019 and 31 Dec 2020	-
NET BOOK VALUE	
At 31 Dec 2020	-
At 31 Dec 2019	-

12 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/20 £	31/12/19 £
Trade Debtors	9,337	3,256

13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/20 £	31/12/19 £
Bank loans and overdrafts (see note 14)	99,538	106,538
Trade creditors	600	600
Taxation and social security	291	234
Other creditors	6,579	7,717
	107,008	115,089

14 LOANS

An analysis of the maturity of loans is given below:

	31/12/20	31/12/19
	£	£
Amounts falling due within one year on demand:		
Interst Free Loans - Karze Hasana	99,538	106,538

15 MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	191,910	24,732	216,642
Restricted funds			
General fund	-	-	-
TOTAL FUNDS	191,910	24,732	216,642

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	103,644	(78,912)	24,732
Restricted funds			
General fund	-	-	-
TOTAL FUNDS	103,644	(78,912)	24,732

Comparatives for movement in funds

	At 1.01.19	Net movement in funds	At 31.12.19
	£	£	£
Unrestricted funds			
General fund	169,064	22,846	191,910
Restricted funds			
General fund	-	-	-
TOTAL FUNDS	169,064	22,846.14	191,910

15 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	97,973	(75,127)	22,846
Restricted funds			
General fund	-	-	-
TOTAL FUNDS	97,973	(75,127)	22,846

16 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

AL-HIDAYAH FOUNDATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

		31/12/20	31/12/19
		£	£
INCOME AND ENDOWMENTS			
Donations and legacies			
Donations		**23,853**	28,761
		23,853	28,761
Other trading activities			
Tuition Fee		**64,880**	55,647
Sales		**5,708**	4,252
Gift Aid Tax reclaimed		**1,704**	1,594
Stock Movement @ 31 December 2020	-	**60**	60
Investment income			
Rental Income		**7,560**	7,720
		79,791	69,272
Total incoming resources		**103,644**	98,033
EXPENDITURE			
Raising donations and legacies			
Events Cost		-	-
		-	-
Support costs			
Management			
Accountancy Fee		**1,030**	812
Advertisement		**58**	399
Books and other Purchase		**4,089**	2,560
Heat & Light		**953**	1,026
Water rates and Insurance		**2,447**	2,532
Prizes and Parties		**469**	346
Repairs & Maintance		**1,680**	756
Stationery		**308**	532
Wages & Salaries		**67,878**	66,099
Carried forward		78,912	75,061

This page does not form part of the statutory financial statements

AL-HIDAYAH FOUNDATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	31/12/20	31/12/19
	£	£
Management		
Brought forward	78,912	75,061
Tution Courses	-	-
	78,912	75,061
Other		
Sundries	-	-
Depreciation - Fixtures and fittings	-	126
	-	126
Total resources expended	78,912	75,187
Net income	24,732	22,846

This page does not form part of the statutory financial statements