

# AL BATOOL (AS) SERVICES

England & Wales - Charity number 1151221

## Details

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**Other names** AL BATOOL (AS) FOUNDATION

**Status** Registered

**Legal form** Charitable company

**Company number** [08411403](#)

**Registered** 2013-03-13

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 3 Bridle Road  
Eastcote  
Pinner  
HA5 2SL

**Phone** 02088660839

**Email** [thebatoolfoundation@gmail.com](mailto:thebatoolfoundation@gmail.com)

## Activities

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**Objects:** - To advance the education of the public.- The relief of sickness and the preservation of physical and mental health of people worldwide, as the need arises.- The relief of poverty by providing financial assistance to widows, widowers and orphans in Africa.- To advance the religion of Islam for the benefit of the public through the holding of prayer meetings, lectures, producing and/or distributing literature on Islamic spirituality to enlighten others about the Islamic faith.

**Activities:** Our primary activity this year was funding students for the advancement of education. We continued our support of orphans and widows.

## Classification

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- **How:** Makes Grants To Individuals, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

## Geography

- Benin
- Canada
- Throughout London

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£22,707	£184,315	-	-
2024-02-29	£35,278	£203,029	-	-
2023-02-28	£214,440	£194,213	-	-
2022-02-28	£430,905	£82,372	-	-
2021-02-28	£113,906	£177,580	-	-

## Trustees

Name	Role	Appointed
<b>RIAZALI ESMAIL</b>	Chair	2013-03-04
Dr Jaffer Ahmed Jaffer		2014-11-01
Nowsheen Jaffer		2023-11-23
<b>RAZIABAI ESMAIL</b>		2013-03-04
<b>ZOHEIR ALI ESMAIL BSC MA ACA</b>		2013-03-04

**AL BATOOL (AS) SERVICES**

England & Wales - Charity number 1151221

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 29 February 2024**  
**for**  
**AL BATOOL (A.S.) SERVICES LIMITED**

Walji & Associates  
Accountants  
336 Pinner Road  
North Harrow  
Middlesex  
HA1 4LB

**AL BATOOL (A.S.) SERVICES LIMITED**

**Contents of the Financial Statements**  
**for the Year Ended 29 February 2024**

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## **AL BATOOL (A.S.) SERVICES LIMITED**

### **Report of the Trustees** **for the Year Ended 29 February 2024**

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 29 February 2024. 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 objectives of the charity are as follows:

- a) To advance the education of the public
- b) The relief of sickness and the preservation of physical and mental health of people worldwide, as the need arises
- c) The relief of poverty by providing financial assistance to widows, widowers and orphans in Africa
- d) To advance the religion of Islam for the benefit of the public through the holding of prayer meetings, lectures, producing and/or distributing literature on Islamic spirituality to enlighten others about the Islamic faith

In the coming year the charity intends to continue its financial support of eligible beneficiaries in order to effectively meet its objectives.

##### **Significant activities**

In year to 29 February 2024, the charity achieved the following:

- a) Continued financial support of eligible widows and orphans in Benin
- b) Continued educational support for orphans in Benin
- c) Continued support of eligible students in other regions advancing their education

This year the charity financially supported education, students' living expenses and healthcare. The charity's activities have improved the lives of its beneficiaries through access to education, healthcare and mental wellness. The wellbeing of individuals contributes to a better society.

#### **FINANCIAL REVIEW**

##### **Financial position**

The charity ended the year with a healthy level of unrestricted reserves and high cash balances, despite incurring a planned deficit in the year. This was the result of a conscious decision to continuing to spend on its charitable activities despite a lower level of income this year, as the charity's strong financial position was able to support this.

##### **Reserves policy**

The charity has considered the Charity Commission's guidance on holding reserves and has set an appropriate policy given the nuances of its own activities. As the charity is run on a voluntary basis, and does not have any staff or overhead costs and no long term grant commitments, its reserves requirements are minimal. However, the trustees have deemed it prudent to hold between £50,000-£150,000 of unrestricted free reserves to allow the Charity to continue small scale activities and support beneficiaries whilst it fundraises to build reserves should they get close to this level. The current unrestricted free reserves are well above this amount.

#### **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.

**AL BATOOL (A.S.) SERVICES LIMITED**

**Report of the Trustees**  
**for the Year Ended 29 February 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

Trustees are recruited through a selection process with the unanimous agreement of all active trustees.

**Decision making**

The charity and its activities are managed by the trustees who meet on a regular basis to discuss needs and potential activities. Once activities have been agreed, these are carried out and closely monitored by the trustees on an ongoing basis to ensure charitable funds are spent appropriately and the necessary impact is achieved.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

08411403 (England and Wales)

**Registered Charity number**

1151221

**Registered office**

336 Pinner Road  
North Harrow  
Middlesex  
HA1 4LB

**Trustees**

R Esmail  
Mrs R Esmail  
Dr Z A Esmail  
Dr J A Jaffer  
Ms N Jaffer Director/Trustee (appointed 23.11.23)

**Company Secretary**

Mrs R Esmail

**Independent Examiner**

Walji & Associates  
Accountants  
336 Pinner Road  
North Harrow  
Middlesex  
HA1 4LB

Approved by order of the board of trustees on 26 November 2024 and signed on its behalf by:

R Esmail - Trustee

**Independent Examiner's Report to the Trustees of  
AL BATOOL (A.S.) SERVICES LIMITED**

**Independent examiner's report to the trustees of AL BATOOL (A.S.) SERVICES LIMITED ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 29 February 2024.

**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.

Mustafa Walji

Walji & Associates  
Accountants  
336 Pinner Road  
North Harrow  
Middlesex  
HA1 4LB

26 November 2024

**AL BATOOL (A.S.) SERVICES LIMITED**

**Statement of Financial Activities**  
**for the Year Ended 29 February 2024**

	Notes	29.2.24 Unrestricted fund £	28.2.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		33,320	167,580
Other income		1,958	46,860
<b>Total</b>		<b>35,278</b>	<b>214,440</b>
<b>EXPENDITURE ON</b>			
Raising funds		57,500	-
<b>Charitable activities</b>	2		
Orphans & Widows		36,395	36,431
Education Support		109,134	156,545
Disaster Relief		-	299
Business Start Up		-	938
<b>Total</b>		<b>203,029</b>	<b>194,213</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(167,751)</b>	<b>20,227</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		425,796	405,569
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>258,045</b>	<b>425,796</b>

The notes form part of these financial statements

**AL BATOOL (A.S.) SERVICES LIMITED**

**Balance Sheet**

**29 February 2024**

	Notes	29.2.24 Unrestricted fund £	28.2.23 Total funds £
<b>FIXED ASSETS</b>			
Intangible assets	6	9,855	10,950
Tangible assets	7	799	56,405
		<u>10,654</u>	<u>67,355</u>
<b>CURRENT ASSETS</b>			
Debtors	8	80,972	80,972
Cash at bank		167,559	301,249
		<u>248,531</u>	<u>382,221</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(1,140)	(23,780)
		<u>247,391</u>	<u>358,441</u>
<b>NET CURRENT ASSETS</b>			
		<u>247,391</u>	<u>358,441</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>258,045</u>	<u>425,796</u>
<b>NET ASSETS</b>		<u>258,045</u>	<u>425,796</u>
<b>FUNDS</b>	11		
Unrestricted funds		<u>258,045</u>	<u>425,796</u>
<b>TOTAL FUNDS</b>		<u>258,045</u>	<u>425,796</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 29 February 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 29 February 2024 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

**AL BATOOL (A.S.) SERVICES LIMITED**

**Balance Sheet - continued**

**29 February 2024**

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 on 26 November 2024 and were signed on its behalf by:

R Esmail - Trustee

J A Jaffer - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 29 February 2024**

**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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Intangible assets**

Intangible Assets are valued at cost and amortised over the maximum period of 10 years.

**Tangible fixed assets**

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

Plant and machinery                    - 20% on cost

**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.

**AL BATOOL (A.S.) SERVICES LIMITED**

**Notes to the Financial Statements - continued**  
**for the Year Ended 29 February 2024**

**2. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities £	Support costs £	Totals £
Orphans & Widows	-	36,045	350	36,395
Education Support	51,500	56,584	1,050	109,134
	<u>51,500</u>	<u>92,629</u>	<u>1,400</u>	<u>145,529</u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	29.2.24	28.2.23
	£	£
Depreciation - owned assets	200	429
Cryptocurrency amortisation	1,095	-
	<u>1,295</u>	<u>429</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

**Trustees' expenses**

During the year, one trustee was remunerated expenses amounting to £1,437.

There were no trustees' remuneration or other benefits for the year ended 28 February 2023.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	167,580
Other income	46,860
<b>Total</b>	<u>214,440</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Orphans & Widows	36,431
Education Support	156,545
Disaster Relief	299
Business Start Up	938
<b>Total</b>	<u>194,213</u>
<b>NET INCOME</b>	20,227

**AL BATOOL (A.S.) SERVICES LIMITED**

**Notes to the Financial Statements - continued**  
**for the Year Ended 29 February 2024**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	405,569
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>425,796</u>

**6. INTANGIBLE FIXED ASSETS**

	Cryptocurrency £
<b>COST</b>	
At 1 March 2023 and 29 February 2024	<u>10,950</u>
<b>AMORTISATION</b>	
Charge for year	<u>1,095</u>
<b>NET BOOK VALUE</b>	
At 29 February 2024	<u>9,855</u>
At 28 February 2023	<u>10,950</u>

The Charity purchased 1 Bitcoin in 2020, at a cost of £10,950. In the previous year, this was classified as a current asset, but has now been reclassified as an intangible fixed asset in the Balance Sheet for the current and prior year.

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 March 2023	56,405	13,865	70,270
Additions	-	999	999
Impairments	(56,405)	-	(56,405)
At 29 February 2024	<u>-</u>	<u>14,864</u>	<u>14,864</u>
<b>DEPRECIATION</b>			
At 1 March 2023	-	13,865	13,865
Charge for year	-	200	200
At 29 February 2024	<u>-</u>	<u>14,065</u>	<u>14,065</u>
<b>NET BOOK VALUE</b>			
At 29 February 2024	<u>-</u>	<u>799</u>	<u>799</u>
At 28 February 2023	<u>56,405</u>	<u>-</u>	<u>56,405</u>

**AL BATOOL (A.S.) SERVICES LIMITED**

**Notes to the Financial Statements - continued**  
**for the Year Ended 29 February 2024**

**7. TANGIBLE FIXED ASSETS - continued**

The trustees have assessed the Freehold property category of fixed assets and do not consider the asset to be currently recoverable. They have therefore shown it as an impairment per the criteria of the SORP.

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>29.2.24</b>	28.2.23
	£	£
Other debtors	<b>80,972</b>	80,972
	<u>          </u>	<u>          </u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>29.2.24</b>	28.2.23
	£	£
Other loans (see note 10)	-	23,000
Accrued expenses	<b>1,140</b>	780
	<u>          </u>	<u>          </u>
	<b>1,140</b>	23,780
	<u>          </u>	<u>          </u>

**10. LOANS**

An analysis of the maturity of loans is given below:

	<b>29.2.24</b>	28.2.23
	£	£
Amounts falling due within one year on demand:		
Other loans	-	23,000
	<u>          </u>	<u>          </u>

**11. MOVEMENT IN FUNDS**

	At 1.3.23	Net movement in funds	At 29.2.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>425,796</b>	<b>(167,751)</b>	<b>258,045</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>425,796</b>	<b>(167,751)</b>	<b>258,045</b>
	<u>          </u>	<u>          </u>	<u>          </u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>35,278</b>	<b>(203,029)</b>	<b>(167,751)</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>35,278</b>	<b>(203,029)</b>	<b>(167,751)</b>
	<u>          </u>	<u>          </u>	<u>          </u>

**AL BATOOL (A.S.) SERVICES LIMITED**

**Notes to the Financial Statements - continued**  
**for the Year Ended 29 February 2024**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.3.22 £	Net movement in funds £	At 28.2.23 £
<b>Unrestricted funds</b>			
General fund	405,569	20,227	425,796
<b>TOTAL FUNDS</b>	<u>405,569</u>	<u>20,227</u>	<u>425,796</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	214,440	(194,213)	20,227
<b>TOTAL FUNDS</b>	<u>214,440</u>	<u>(194,213)</u>	<u>20,227</u>

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

	At 1.3.22 £	Net movement in funds £	At 29.2.24 £
<b>Unrestricted funds</b>			
General fund	405,569	(147,524)	258,045
<b>TOTAL FUNDS</b>	<u>405,569</u>	<u>(147,524)</u>	<u>258,045</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 £
<b>Unrestricted funds</b>			
General fund	249,718	(397,242)	(147,524)
<b>TOTAL FUNDS</b>	<u>249,718</u>	<u>(397,242)</u>	<u>(147,524)</u>

**AL BATOOL (A.S.) SERVICES LIMITED**

**Notes to the Financial Statements - continued**  
**for the Year Ended 29 February 2024**

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 29 February 2024 nor for the year ended 28 February 2023.

**AL BATOOL (A.S.) SERVICES LIMITED****Detailed Statement of Financial Activities**  
**for the Year Ended 29 February 2024**

	29.2.24 £	28.2.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donation Received	33,320	167,580
<b>Other income</b>		
Gift Aid income	-	46,776
Interest received	1,958	84
	<u>1,958</u>	<u>46,860</u>
<b>Total incoming resources</b>	<b>35,278</b>	<b>214,440</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Impairment of tangible asset	56,405	-
<b>Other trading activities</b>		
Amortisation of intangible fixed assets	1,095	-
<b>Charitable activities</b>		
Other direct costs	51,500	38,250
Grants to individuals	92,629	127,392
	<u>144,129</u>	<u>165,642</u>
<b>Support costs</b>		
<b>Finance</b>		
Accountancy fees	1,200	840
Bank charges	-	24
	<u>1,200</u>	<u>864</u>
<b>Other</b>		
Travel	-	8,655
Legal fees	-	9,905
Freight & handling	-	6,313
Website	-	2,405
Depreciation of tangible fixed assets	200	429
	<u>200</u>	<u>27,707</u>
<b>Total resources expended</b>	<b>203,029</b>	<b>194,213</b>
<b>Net (expenditure)/income</b>	<b>(167,751)</b>	<b>20,227</b>

This page does not form part of the statutory financial statements

**AL BATOOL (AS) SERVICES**

England & Wales - Charity number 1151221

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# Accounts

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**REGISTERED COMPANY NUMBER: 08411403 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1151221**

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 28 February 2023**  
**for**  
**AL BATOOL (A.S.) SERVICES LIMITED**

Walji & Associates  
Accountants  
336 Pinner Road  
North Harrow  
Middlesex  
HA1 4LB

**AL BATOOL (A.S.) SERVICES LIMITED**

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for the Year Ended 28 February 2023**

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## **AL BATOOL (A.S.) SERVICES LIMITED**

### **Report of the Trustees** **for the Year Ended 28 February 2023**

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 2023. 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).

#### **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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

08411403 (England and Wales)

##### **Registered Charity number**

1151221

##### **Registered office**

336 Pinner Road  
North Harrow  
Middlesex  
HA1 4LB

##### **Trustees**

R Esmail  
Mrs R Esmail  
Dr Z A Esmail  
Dr J A Jaffer

##### **Company Secretary**

Mrs R Esmail

##### **Independent Examiner**

Walji & Associates  
Accountants  
336 Pinner Road  
North Harrow  
Middlesex  
HA1 4LB

Approved by order of the board of trustees on 16 November 2023 and signed on its behalf by:

R Esmail - Trustee

**Independent Examiner's Report to the Trustees of  
AL BATOOL (A.S.) SERVICES LIMITED**

**Independent examiner's report to the trustees of AL BATOOL (A.S.) SERVICES LIMITED ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2023.

**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.

Mustafa Walji

Walji & Associates  
Accountants  
336 Pinner Road  
North Harrow  
Middlesex  
HA1 4LB

16 November 2023

**AL BATOOL (A.S.) SERVICES LIMITED**

**Statement of Financial Activities**  
**for the Year Ended 28 February 2023**

	Notes	<b>28.2.23</b> <b>Unrestricted</b> <b>fund</b> <b>£</b>	28.2.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>167,580</b>	403,734
Other income		<b>46,860</b>	27,171
<b>Total</b>		<b>214,440</b>	430,905
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activities		<b>194,213</b>	82,372
<b>NET INCOME</b>		<b>20,227</b>	348,533
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>405,569</b>	57,036
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>425,796</b>	405,569

The notes form part of these financial statements

**AL BATOOL (A.S.) SERVICES LIMITED**

**Balance Sheet**  
**28 February 2023**

		<b>28.2.23</b>	28.2.22
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
	Notes	<b>£</b>	£
<b>FIXED ASSETS</b>			
Tangible assets	5	<b>56,405</b>	56,834
<b>CURRENT ASSETS</b>			
Debtors	6	<b>80,972</b>	80,972
Investments	7	<b>10,950</b>	10,950
Cash at bank and in hand		<b>301,249</b>	447,943
		<b>393,171</b>	539,865
<b>CREDITORS</b>			
Amounts falling due within one year	8	<b>(23,780)</b>	(191,130)
<b>NET CURRENT ASSETS</b>		<b>369,391</b>	348,735
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>425,796</b>	405,569
<b>NET ASSETS</b>		<b>425,796</b>	405,569
<b>FUNDS</b>	10		
Unrestricted funds		<b>425,796</b>	405,569
<b>TOTAL FUNDS</b>		<b>425,796</b>	405,569

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2023 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.

**AL BATOOL (A.S.) SERVICES LIMITED**

**Balance Sheet - continued**

**28 February 2023**

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 on 16 November 2023 and were signed on its behalf by:

R Esmail - Trustee

J A Jaffer - Trustee

# AL BATOOL (A.S.) SERVICES LIMITED

## Notes to the Financial Statements for the Year Ended 28 February 2023

### 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

#### **Tangible fixed assets**

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

Plant and machinery - 20% on cost

#### **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. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	<b>28.2.23</b>	28.2.22
	£	£
Depreciation - owned assets	<b>429</b>	2,863
	<u>          </u>	<u>          </u>

**AL BATOOL (A.S.) SERVICES LIMITED**

**Notes to the Financial Statements - continued  
for the Year Ended 28 February 2023**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

**Trustees' expenses**

During the year, one trustee was remunerated expenses amounting to £1,437.

There were no trustees' remuneration or other benefits for the year ended 28 February 2023.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	403,734
Other income	27,171
<b>Total</b>	<u>430,905</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable Activities	<u>82,372</u>
<b>NET INCOME</b>	348,533
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	57,036
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>405,569</u></u>

**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 March 2022 and 28 February 2023	<u>56,405</u>	<u>13,865</u>	<u>70,270</u>
<b>DEPRECIATION</b>			
At 1 March 2022	-	13,436	13,436
Charge for year	-	429	429
At 28 February 2023	<u>-</u>	<u>13,865</u>	<u>13,865</u>
<b>NET BOOK VALUE</b>			
At 28 February 2023	<u>56,405</u>	<u>-</u>	<u>56,405</u>
At 28 February 2022	<u>56,405</u>	<u>429</u>	<u>56,834</u>

**AL BATOOL (A.S.) SERVICES LIMITED**

**Notes to the Financial Statements - continued  
for the Year Ended 28 February 2023**

<b>6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>28.2.23</b>	<b>28.2.22</b>
	£	£
Other debtors	<b>80,972</b>	80,972

<b>7. CURRENT ASSET INVESTMENTS</b>	<b>28.2.23</b>	<b>28.2.22</b>
	£	£
Bitcoin Purchase	<b>10,950</b>	10,950

<b>8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>28.2.23</b>	<b>28.2.22</b>
	£	£
Other loans (see note 9)	<b>23,000</b>	189,750
Accrued expenses	<b>780</b>	1,380
	<b>23,780</b>	191,130

**9. LOANS**

An analysis of the maturity of loans is given below:

	<b>28.2.23</b>	<b>28.2.22</b>
	£	£
Amounts falling due within one year on demand:		
Other loans	<b>23,000</b>	189,750

**10. MOVEMENT IN FUNDS**

	At 1.3.22	Net movement in funds	At 28.2.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>405,569</b>	<b>20,227</b>	<b>425,796</b>
<b>TOTAL FUNDS</b>	<b>405,569</b>	<b>20,227</b>	<b>425,796</b>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>214,440</b>	<b>(194,213)</b>	<b>20,227</b>
<b>TOTAL FUNDS</b>	<b>214,440</b>	<b>(194,213)</b>	<b>20,227</b>

**AL BATOOL (A.S.) SERVICES LIMITED**

**Notes to the Financial Statements - continued  
for the Year Ended 28 February 2023**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.3.21 £	Net movement in funds £	At 28.2.22 £
<b>Unrestricted funds</b>			
General fund	57,036	348,533	405,569
<b>TOTAL FUNDS</b>	<u>57,036</u>	<u>348,533</u>	<u>405,569</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	430,905	(82,372)	348,533
<b>TOTAL FUNDS</b>	<u>430,905</u>	<u>(82,372)</u>	<u>348,533</u>

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

	At 1.3.21 £	Net movement in funds £	At 28.2.23 £
<b>Unrestricted funds</b>			
General fund	57,036	368,760	425,796
<b>TOTAL FUNDS</b>	<u>57,036</u>	<u>368,760</u>	<u>425,796</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 £
<b>Unrestricted funds</b>			
General fund	645,345	(276,585)	368,760
<b>TOTAL FUNDS</b>	<u>645,345</u>	<u>(276,585)</u>	<u>368,760</u>

**AL BATOOL (A.S.) SERVICES LIMITED**

**Notes to the Financial Statements - continued**  
**for the Year Ended 28 February 2023**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 28 February 2023.

**AL BATOOL (A.S.) SERVICES LIMITED****Detailed Statement of Financial Activities**  
**for the Year Ended 28 February 2023**

	28.2.23 £	28.2.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donation Received	<b>167,580</b>	403,734
<b>Other income</b>		
Other income	-	27,141
Gift Aid income	<b>46,776</b>	-
Interest received	<b>84</b>	30
	<hr/> <b>46,860</b>	<hr/> 27,171
<b>Total incoming resources</b>	<b>214,440</b>	430,905
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Medical	-	15,150
Orphans and Widows	<b>31,074</b>	17,327
Trips	-	6,000
Covid Aid	-	100
Disaster Relief	<b>250</b>	-
Business start up	<b>800</b>	-
Education support	<b>133,518</b>	30,258
	<hr/> <b>165,642</b>	<hr/> 68,835
<b>Support costs</b>		
<b>Other</b>		
Travel	<b>8,655</b>	-
Repairs & Renewals	-	9,930
Accountancy fee	<b>840</b>	720
Bank Charges	<b>24</b>	24
Legal fees	<b>9,905</b>	-
Freight & handling	<b>6,313</b>	-
Website	<b>2,405</b>	-
Fixtures and fittings	<b>429</b>	2,863
	<hr/> <b>28,571</b>	<hr/> 13,537
Total resources expended	<b>194,213</b>	82,372
<b>Net income</b>	<b>20,227</b>	348,533

This page does not form part of the statutory financial statements

**AL BATOOL (AS) SERVICES**

England & Wales - Charity number 1151221

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# Accounts

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**REGISTERED COMPANY NUMBER: 08411403 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1151221**

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 28 February 2022**  
**for**  
**AL BATOOL (A.S.) SERVICES LIMITED**

Walji & Associates  
Accountants  
336 Pinner Road  
North Harrow  
Middlesex  
HA1 4LB

**AL BATOOL (A.S.) SERVICES LIMITED**

**Contents of the Financial Statements**  
**for the Year Ended 28 February 2022**

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## **AL BATOOL (A.S.) SERVICES LIMITED**

### **Report of the Trustees** **for the Year Ended 28 February 2022**

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 2022. 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).

#### **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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

08411403 (England and Wales)

##### **Registered Charity number**

1151221

##### **Registered office**

336 Pinner Road  
North Harrow  
Middlesex  
HA1 4LB

##### **Trustees**

R Esmail  
Mrs R Esmail  
Dr Z A Esmail  
Dr J A Jaffer

##### **Company Secretary**

Mrs R Esmail

##### **Independent Examiner**

Walji & Associates  
Accountants  
336 Pinner Road  
North Harrow  
Middlesex  
HA1 4LB

Approved by order of the board of trustees on 6 September 2022 and signed on its behalf by:

R Esmail - Trustee

**Independent Examiner's Report to the Trustees of  
AL BATOOL (A.S.) SERVICES LIMITED**

**Independent examiner's report to the trustees of AL BATOOL (A.S.) SERVICES LIMITED ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2022.

**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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of The Institute of Financial Accountants which is one of the listed bodies.

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.

The Institute of Financial Accountants  
Walji & Associates  
Accountants  
336 Pinner Road  
North Harrow  
Middlesex  
HA1 4LB

6 September 2022

**AL BATOOL (A.S.) SERVICES LIMITED**

**Statement of Financial Activities**  
**for the Year Ended 28 February 2022**

	Notes	28.2.22 Unrestricted fund £	28.2.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		403,735	113,633
Investment income	2	29	273
Other income		27,141	-
<b>Total</b>		<b>430,905</b>	<b>113,906</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activities		82,372	177,543
Other cost		-	37
<b>Total</b>		<b>82,372</b>	<b>177,580</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>348,533</b>	<b>(63,674)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>57,036</b>	<b>120,710</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>405,569</b>	<b>57,036</b>

The notes form part of these financial statements

**AL BATOOL (A.S.) SERVICES LIMITED**

**Balance Sheet**  
**28 February 2022**

	Notes	28.2.22 Unrestricted fund £	28.2.21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	56,834	59,697
<b>CURRENT ASSETS</b>			
Debtors	7	80,972	80,972
Investments	8	10,950	10,950
Cash at bank and in hand		447,943	96,547
		<u>539,865</u>	<u>188,469</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(191,130)	(191,130)
<b>NET CURRENT ASSETS</b>		<u>348,735</u>	<u>(2,661)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>405,569</u>	<u>57,036</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>405,569</u>	<u>57,036</u>
<b>FUNDS</b>	11		
Unrestricted funds		405,569	57,036
<b>TOTAL FUNDS</b>		<u>405,569</u>	<u>57,036</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2022 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.

**AL BATOOL (A.S.) SERVICES LIMITED**

**Balance Sheet - continued**

**28 February 2022**

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 on 6 September 2022 and were signed on its behalf by:

R Esmail - Trustee

J A Jaffer - Trustee

## **AL BATOOL (A.S.) SERVICES LIMITED**

### **Notes to the Financial Statements** **for the Year Ended 28 February 2022**

#### **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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

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

Plant and machinery                    -    20% on cost

##### **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.

**AL BATOOL (A.S.) SERVICES LIMITED**

**Notes to the Financial Statements - continued**  
**for the Year Ended 28 February 2022**

**2. INVESTMENT INCOME**

	<b>28.2.22</b>	28.2.21
	£	£
Interest received	<b>29</b>	273
	<u>          </u>	<u>          </u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>28.2.22</b>	28.2.21
	£	£
Depreciation - owned assets	<b>2,863</b>	2,773
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

**Trustees' expenses**

There were no trustees' remuneration or other benefits for the year ended 28 February 2022.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	113,633
Investment income	273
<b>Total</b>	<u>113,906</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable Activities	177,543
Other cost	37
<b>Total</b>	<u>177,580</u>
<b>NET INCOME/(EXPENDITURE)</b>	(63,674)
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	120,710
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>57,036</u>

**AL BATOOL (A.S.) SERVICES LIMITED****Notes to the Financial Statements - continued  
for the Year Ended 28 February 2022****6. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 March 2021 and 28 February 2022	<u>56,405</u>	<u>13,865</u>	<u>70,270</u>
<b>DEPRECIATION</b>			
At 1 March 2021	-	10,573	10,573
Charge for year	-	2,863	2,863
At 28 February 2022	-	<u>13,436</u>	<u>13,436</u>
<b>NET BOOK VALUE</b>			
At 28 February 2022	<u>56,405</u>	<u>429</u>	<u>56,834</u>
At 28 February 2021	<u>56,405</u>	<u>3,292</u>	<u>59,697</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	28.2.22	28.2.21
	£	£
Other debtors	<u>80,972</u>	<u>80,972</u>

**8. CURRENT ASSET INVESTMENTS**

	28.2.22	28.2.21
	£	£
Bitcoin Purchase	<u>10,950</u>	<u>10,950</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	28.2.22	28.2.21
	£	£
Other loans (see note 10)	189,750	189,750
Accrued expenses	1,380	1,380
	<u>191,130</u>	<u>191,130</u>

**AL BATOOL (A.S.) SERVICES LIMITED**

**Notes to the Financial Statements - continued  
for the Year Ended 28 February 2022**

**10. LOANS**

An analysis of the maturity of loans is given below:

	<b>28.2.22</b>	28.2.21
	£	£
Amounts falling due within one year on demand:		
Other loans	<b>189,750</b>	189,750

**11. MOVEMENT IN FUNDS**

	At 1.3.21	Net movement in funds	At 28.2.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>57,036</b>	<b>348,533</b>	<b>405,569</b>
<b>TOTAL FUNDS</b>	<b>57,036</b>	<b>348,533</b>	<b>405,569</b>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>430,905</b>	<b>(82,372)</b>	<b>348,533</b>
<b>TOTAL FUNDS</b>	<b>430,905</b>	<b>(82,372)</b>	<b>348,533</b>

**Comparatives for movement in funds**

	At 1.3.20	Net movement in funds	At 28.2.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	120,710	(63,674)	57,036
<b>TOTAL FUNDS</b>	120,710	(63,674)	57,036

**AL BATOOL (A.S.) SERVICES LIMITED**

**Notes to the Financial Statements - continued**  
**for the Year Ended 28 February 2022**

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	113,906	(177,580)	(63,674)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>113,906</u>	<u>(177,580)</u>	<u>(63,674)</u>

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

	At 1.3.20 £	Net movement in funds £	At 28.2.22 £
<b>Unrestricted funds</b>			
General fund	120,710	284,859	405,569
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>120,710</u>	<u>284,859</u>	<u>405,569</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 £
<b>Unrestricted funds</b>			
General fund	544,811	(259,952)	284,859
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>544,811</u>	<u>(259,952)</u>	<u>284,859</u>

**AL BATOOL (A.S.) SERVICES LIMITED**

**Notes to the Financial Statements - continued**  
**for the Year Ended 28 February 2022**

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 28 February 2022.

**AL BATOOL (A.S.) SERVICES LIMITED****Detailed Statement of Financial Activities**  
**for the Year Ended 28 February 2022**

	28.2.22 £	28.2.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donation Received	<b>403,735</b>	113,633
<b>Investment income</b>		
Interest received	<b>29</b>	273
<b>Other income</b>		
Other income	<b>27,141</b>	-
<b>Total incoming resources</b>	<b>430,905</b>	113,906
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Medical	<b>15,150</b>	91
Orphans and Widows Programs	<b>17,327</b>	23,143
Trips	<b>-</b>	308
Covid Aid	<b>6,000</b>	-
Education support	<b>100</b>	-
	<b>30,258</b>	86,945
	<b>68,835</b>	110,487
<b>Support costs</b>		
<b>Other</b>		
Rates and water	-	75
Light and heat	-	37
Telephone	-	303
Postage and stationery	-	193
Rent	-	215
Repairs & Renewals	<b>9,930</b>	136
Sundries	-	250
Accountancy fee	<b>720</b>	720
Bank Charges	<b>24</b>	21
Exchange rate diff	-	55,403
Advertising	-	6,967
Fixtures and fittings	<b>2,863</b>	2,773
	<b>13,537</b>	67,093
Total resources expended	<b>82,372</b>	177,580
<b>Net income/(expenditure)</b>	<b>348,533</b>	(63,674)

This page does not form part of the statutory financial statements

**AL BATOOL (AS) SERVICES**

England & Wales - Charity number 1151221

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# Accounts

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**REGISTERED COMPANY NUMBER: 08411403 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1151221**

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 28 February 2021**  
**for**  
**AL BATOOL (A.S.) SERVICES LIMITED**

Walji & Associates  
336 Pinner Road  
Harrow  
HA1 4LB

**AL BATOOL (A.S.) SERVICES LIMITED**

**Contents of the Financial Statements**  
**for the Year Ended 28 February 2021**

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## **AL BATOOL (A.S.) SERVICES LIMITED**

### **Report of the Trustees** **for the Year Ended 28 February 2021**

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 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 2019).

#### **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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

08411403 (England and Wales)

##### **Registered Charity number**

1151221

##### **Registered office**

336 Pinner Road  
North Harrow  
Middlesex  
HA1 4LB

##### **Trustees**

R Esmail  
Mrs R Esmail  
Dr Z A Esmail  
Dr J A Jaffer

##### **Company Secretary**

Mrs R Esmail

##### **Independent Examiner**

Walji & Associates  
336 Pinner Road  
Harrow  
HA1 4LB

Approved by order of the board of trustees on 2 September 2021 and signed on its behalf by:

R Esmail - Trustee

**Independent Examiner's Report to the Trustees of  
AL BATOOL (A.S.) SERVICES LIMITED**

**Independent examiner's report to the trustees of AL BATOOL (A.S.) SERVICES LIMITED ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2021.

**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.

Walji & Associates  
Walji & Associates  
336 Pinner Road  
Harrow  
HA1 4LB

2 September 2021

**AL BATOOL (A.S.) SERVICES LIMITED**

**Statement of Financial Activities**  
**for the Year Ended 28 February 2021**

		<b>28.2.21</b>	29.2.20
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
		<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<b>113,633</b>	172,569
Investment income	2	<b>273</b>	284
<b>Total</b>		<b>113,906</b>	172,853
<b>EXPENDITURE ON</b>			
Raising funds		-	59,460
<b>Charitable activities</b>			
Charitable Activities		<b>177,543</b>	113,837
Other cost		<b>37</b>	19,716
<b>Total</b>		<b>177,580</b>	193,013
Net gains/(losses) on investments		-	(40,000)
<b>NET INCOME/(EXPENDITURE)</b>		<b>(63,674)</b>	(60,160)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>120,710</b>	180,870
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>57,036</b>	120,710

The notes form part of these financial statements

**AL BATOOL (A.S.) SERVICES LIMITED**

**Balance Sheet**  
**28 February 2021**

		<b>28.2.21</b>	29.2.20
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
		<b>£</b>	£
<b>FIXED ASSETS</b>	Notes		
Tangible assets	6	<b>59,697</b>	62,988
<b>CURRENT ASSETS</b>			
Debtors	7	<b>80,972</b>	79,703
Investments	8	<b>10,950</b>	-
Cash at bank and in hand		<b>96,547</b>	168,429
		<b>188,469</b>	248,132
<b>CREDITORS</b>			
Amounts falling due within one year	9	<b>(191,130)</b>	(190,410)
<b>NET CURRENT ASSETS</b>		<b>(2,661)</b>	57,722
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>57,036</b>	120,710
<b>NET ASSETS</b>		<b>57,036</b>	120,710
<b>FUNDS</b>	11		
Unrestricted funds		<b>57,036</b>	120,710
<b>TOTAL FUNDS</b>		<b>57,036</b>	120,710

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2021 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.

**AL BATOOL (A.S.) SERVICES LIMITED**

**Balance Sheet - continued**

**28 February 2021**

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 on 2 September 2021 and were signed on its behalf by:

R Esmail - Trustee

J A Jaffer - Trustee

## **AL BATOOL (A.S.) SERVICES LIMITED**

### **Notes to the Financial Statements** **for the Year Ended 28 February 2021**

#### **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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

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

Plant and machinery                    - 20% on cost

##### **Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

##### **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.

**AL BATOOL (A.S.) SERVICES LIMITED**

**Notes to the Financial Statements - continued**  
**for the Year Ended 28 February 2021**

**2. INVESTMENT INCOME**

	<b>28.2.21</b>	29.2.20
	£	£
Interest received	<u>273</u>	<u>284</u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>28.2.21</b>	29.2.20
	£	£
Depreciation - owned assets	<b>2,773</b>	2,877
Deficit on disposal of fixed assets	<u>-</u>	<u>16,506</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

**Trustees' expenses**

There were no trustees' remuneration or other benefits for the year ended 28 February 2021.

Last year, one trustee was remunerated expenses amounting to £811. One trustee was also provided a loan of £34. This was paid back in full during the year.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	172,569
Investment income	<u>284</u>
<b>Total</b>	<b>172,853</b>
<b>EXPENDITURE ON</b>	
Raising funds	59,460
<b>Charitable activities</b>	
Charitable Activities	113,837
Other cost	<u>19,716</u>
<b>Total</b>	<b>193,013</b>
Net gains/(losses) on investments	<u>(40,000)</u>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(60,160)</b>

**AL BATOOL (A.S.) SERVICES LIMITED**

**Notes to the Financial Statements - continued**  
**for the Year Ended 28 February 2021**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

**RECONCILIATION OF FUNDS**

Total funds brought forward

180,870

**TOTAL FUNDS CARRIED FORWARD**

120,710

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 March 2020	<b>56,405</b>	<b>14,383</b>	<b>70,788</b>
Disposals	-	(518)	(518)
At 28 February 2021	<u>56,405</u>	<u>13,865</u>	<u>70,270</u>
<b>DEPRECIATION</b>			
At 1 March 2020	-	7,800	7,800
Charge for year	-	2,773	2,773
At 28 February 2021	-	<u>10,573</u>	<u>10,573</u>
<b>NET BOOK VALUE</b>			
At 28 February 2021	<u>56,405</u>	<u>3,292</u>	<u>59,697</u>
At 29 February 2020	<u>56,405</u>	<u>6,583</u>	<u>62,988</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>28.2.21</b>	29.2.20
	£	£
Other debtors	<u>80,972</u>	<u>79,703</u>

**AL BATOOL (A.S.) SERVICES LIMITED**

**Notes to the Financial Statements - continued**  
**for the Year Ended 28 February 2021**

**8. CURRENT ASSET INVESTMENTS**

	<b>28.2.21</b>	29.2.20
	£	£
Bitcoin Purchase	<b>10,950</b>	-

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>28.2.21</b>	29.2.20
	£	£
Other loans (see note 10)	<b>189,750</b>	189,750
Accrued expenses	<b>1,380</b>	660
	<b>191,130</b>	190,410

**10. LOANS**

An analysis of the maturity of loans is given below:

	<b>28.2.21</b>	29.2.20
	£	£
Amounts falling due within one year on demand:		
Other loans	<b>189,750</b>	189,750

**11. MOVEMENT IN FUNDS**

	At 1.3.20	Net movement in funds	At 28.2.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>120,710</b>	<b>(63,674)</b>	<b>57,036</b>
<b>TOTAL FUNDS</b>	<b>120,710</b>	<b>(63,674)</b>	<b>57,036</b>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>113,906</b>	<b>(177,580)</b>	<b>(63,674)</b>
<b>TOTAL FUNDS</b>	<b>113,906</b>	<b>(177,580)</b>	<b>(63,674)</b>

**AL BATOOL (A.S.) SERVICES LIMITED**

**Notes to the Financial Statements - continued  
for the Year Ended 28 February 2021**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.3.19 £	Net movement in funds £	At 29.2.20 £
<b>Unrestricted funds</b>			
General fund	180,870	(60,160)	120,710
<b>TOTAL FUNDS</b>	<u>180,870</u>	<u>(60,160)</u>	<u>120,710</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	172,853	(193,013)	(40,000)	(60,160)
<b>TOTAL FUNDS</b>	<u>172,853</u>	<u>(193,013)</u>	<u>(40,000)</u>	<u>(60,160)</u>

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

	At 1.3.19 £	Net movement in funds £	At 28.2.21 £
<b>Unrestricted funds</b>			
General fund	180,870	(123,834)	57,036
<b>TOTAL FUNDS</b>	<u>180,870</u>	<u>(123,834)</u>	<u>57,036</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 £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	286,759	(370,593)	(40,000)	(123,834)
<b>TOTAL FUNDS</b>	<u>286,759</u>	<u>(370,593)</u>	<u>(40,000)</u>	<u>(123,834)</u>

**AL BATOOL (A.S.) SERVICES LIMITED**

**Notes to the Financial Statements - continued**  
**for the Year Ended 28 February 2021**

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 28 February 2021.

**AL BATOOL (A.S.) SERVICES LIMITED****Detailed Statement of Financial Activities  
for the Year Ended 28 February 2021**

	28.2.21 £	29.2.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donation Received	<b>113,633</b>	172,569
<b>Investment income</b>		
Interest received	<b>273</b>	284
<b>Total incoming resources</b>	<b>113,906</b>	172,853
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Bad debts	-	59,460
<b>Charitable activities</b>		
Medical	<b>91</b>	337
Orphans and Widows Programs	<b>23,143</b>	4,213
Trips	<b>308</b>	8,114
Education support	<b>-</b>	11,045
	<b>86,945</b>	89,866
	<b>110,487</b>	113,575
<b>Support costs</b>		
<b>Other</b>		
Rates and water	<b>75</b>	128
Light and heat	<b>37</b>	101
Telephone	<b>303</b>	535
Postage and stationery	<b>193</b>	262
Rent	<b>215</b>	1,347
Repairs & Renewals	<b>136</b>	1,723
Sundries	<b>250</b>	1,030
Accountancy fee	<b>720</b>	720
Bank Charges	<b>21</b>	289
Exchange rate diff	<b>55,403</b>	(6,351)
Advertising	<b>6,967</b>	-
Fixtures and fittings	<b>2,773</b>	2,877
Loss on sale of tangible fixed assets	<b>-</b>	16,506
	<b>67,093</b>	19,167
<b>Governance costs</b>		
Trustees' expenses	-	811

This page does not form part of the statutory financial statements

**AL BATOOL (A.S.) SERVICES LIMITED**

**Detailed Statement of Financial Activities**  
**for the Year Ended 28 February 2021**

	28.2.21	29.2.20
	£	£
Total resources expended	<u>177,580</u>	<u>193,013</u>
Net expenditure	<u><u>(63,674)</u></u>	<u><u>(20,160)</u></u>

This page does not form part of the statutory financial statements