

SALEH CHARITABLE TRUST

Report and Accounts

31 March 2021

# **SALEH CHARITABLE TRUST**

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**SALEH CHARITABLE TRUST**  
**Charity Information**  
**for the period ended 31 March 2021**

**Address**

1 Eden Park  
Blackburn  
Lancashire  
BB2 7HJ

**Charity registration number: 1155085**  
**Regulated by Trust Deed dated 15/10/2012**

**Trustees**

Hanif M Saleh  
Imran Ismail Munshi  
Iqbal Bux M Patel

**Appointed independent examiner**

M A Ibrahim (FCCA)

**Accountants**

M.A.I (Accountants) Limited  
7 St Andrews Street  
Blackburn  
Lancashire  
BB1 8AE

**Bankers**

Lloyds Bank Plc  
77-81 High Street  
Chelmsford CM1 1DU  
CM1 1DU

**SALEH CHARITABLE TRUST**  
**Trustees' annual report**  
**for the period ended 31 March 2021**

**Charity registration number: 1155085**  
**Regulated by Trust Deed dated 15/10/2012**

The Annual Report is fully SORP compliant and sets out how the trustees have met their obligations.

The Financial Statement is fully SORP compliant and includes the incoming resources and resources expended.

**Objectives and activities**

The objects of the charity are set out in the constitution are summarised as follows:

The main objects of the Trust are the prevention or relief of poverty in India by providing or assisting in the provision of grants, items and education, healthcare or welfare projects to individuals in need and/or charities, or other organisations working to prevent or relieve poverty, for example by way of support to the organisation known as Tanzimul Masajid Val Makatib based in Valan, Gujarat, India.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

**Achievements and performance**

The Charity carries out a wide range of activities in pursuance of its charitable aims:

The Trust was formed with the objective of helping the India based institute known as Tanzimul Masajid wal makatib. This is an organisation based in Valan, district of Vadodara, Gujarat India. This charity is registered in India, Registration number B-999 Bharuch. The main objective of this charity is the provision of basic education to poor children in Indian villages. We have one founder Trustee member Hanif M. Saleh who makes regular visits to this orphanage to oversee the charitable work being undertaken.

**Structure, governance and management**

The trust is managed by the Trustees who are responsible for the allocation of donations and trust property income. The Trust is a small charity and has one property earning rental income for the benefit of Tanzimul Masajid and other education projects.

**Appointment of charity trustees**

The trustees are appointed by the current board of Trustees

**Reference and administrative details**

See preceding page under 'Charity Information'.

**Names of the charity trustees who manage the charity**

All trustees are named on the preceding page under 'Charity Information'.

**Financial review and reserves policy**

Funds available are sufficient to permit the charity to continue in operation in the medium to long term, together with the continued support from the donors.

There are no uncertainties about the charity continuing as a going concern.

The Trustees actively review all major risks which the Charity faces and drawn up a risk assessment which is reviewed at every meeting. The Trustees are satisfied that all systems are in place and arrangements have been made to manage any risks identified.

**SALEH CHARITABLE TRUST**  
**Trustees' annual report**  
**for the period ended 31 March 2021**

**Statement of Trustee's responsibilities**

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

The law applicable in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period in preparing these financial statements, the trustees are required to:-

- Select suitable accounting policies to be applied consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and,
- Prepare the financial statements on the going concern bases unless it is inappropriate to presume that the charitable company will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees and signed on its behalf by:

Hanif M Saleh  
Trustee

Date: 02/02/2022

## **SALEH CHARITABLE TRUST**

### **Independent Examiner's Report to the Trustees of SALEH CHARITABLE TRUST**

I report to the trustees on my examination of the accounts of SALEH CHARITABLE TRUST (the Trust) for the period ended 31 March 2021.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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 appointed independent examiner of the trust:

M A Ibrahim (FCCA) for and on behalf of  
M.A.I (Accountants) Limited  
7 St Andrews Street  
Blackburn  
Lancashire  
BB1 8AE

Date: 02/02/2022

**SALEH CHARITABLE TRUST**  
**Statement of financial activities**  
**for the period ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted income funds £	Total 2021 £	Total 2020 £
<b>Income</b>	<b>3</b>				
<b>Income and endowments from:</b>					
Donations and legacies		33,630	-	33,630	14,310
<b>Expenditure</b>	<b>4</b>				
<b>Expenditure on:</b>					
Charitable activities		10,431	-	10,431	16,373
<b>Net income/(expenditure) for the year</b>		<u>23,199</u>	<u>-</u>	<u>23,199</u>	<u>(2,063)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		217,518	-	217,518	219,581
Net incoming resources for the year		<u>23,199</u>	<u>-</u>	<u>23,199</u>	<u>(2,063)</u>
<b>Total funds carried forward</b>		<u>240,717</u>	<u>-</u>	<u>240,717</u>	<u>217,518</u>

**SALEH CHARITABLE TRUST****Balance Sheet****At 31 March 2021**

	Notes	Unrestricted funds £	Restricted income funds £	Total 2021 £	Total 2020 £
<b>Fixed assets</b>					
Tangible assets	6	210,390	-	210,390	210,390
		<u>210,390</u>	<u>-</u>	<u>210,390</u>	<u>210,390</u>
<b>Current assets</b>					
Cash at bank and in hand		30,727	-	30,727	7,328
		<u>30,727</u>	<u>-</u>	<u>30,727</u>	<u>7,328</u>
<b>Creditors: amounts falling due within one year</b>					
Trade creditors and accruals	7	400	-	400	200
<b>Net current assets</b>		<u>30,327</u>	<u>-</u>	<u>30,327</u>	<u>7,128</u>
<b>Net assets</b>		<u>240,717</u>	<u>-</u>	<u>240,717</u>	<u>217,518</u>
<b>Funds of the Charity</b>	8				
Unrestricted funds		240,717	-	240,717	217,518
<b>Total funds</b>		<u>240,717</u>	<u>-</u>	<u>240,717</u>	<u>217,518</u>

Approved by the Board of Trustees and signed on its behalf by

Hanif M Saleh  
Trustee

Date: 02/02/2022



**SALEH CHARITABLE TRUST**  
**Notes to the Accounts**  
**for the period ended 31 March 2021**

**Basis of preparation**

**1 Basis of accounting**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 and charities SORP (FRS 102) effective 1 January 2019, published by the Charity Commission in England & Wales.

The charity is a public benefit entity.

**2 Accounting Policies**

***Income***

Income from charitable activities and voluntary donations are included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included.

***Expenditure***

Expenditure is included in the accounts on an accruals basis.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Buildings	0%
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The trustees are of the opinion that the depreciation charge for the buildings is not required as the buildings are maintained and the expenditure reflected in the income and expenditure account.

***Unrestricted funds***

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

***Restricted funds***

Restricted funds are funds subject to specific trusts, which may be declared by the donor(s) or with their authority (e.g. in a public appeal) or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are spent at the discretion of the trustees in furtherance of some particular aspect(s) of the objects of the charity, or they may be endowment funds, where the assets are required to be invested, or retained for actual use, rather than spent.

**SALEH CHARITABLE TRUST**  
**Notes to the Accounts**  
**for the period ended 31 March 2021**

3 Analysis of income	Unrestricted funds £	Restricted income funds £	2021 Total funds £	2020
				Prior year £
<b>Donations and legacies</b>				
Donations	20,000	-	20,000	4,000
Rental income	13,630	-	13,630	10,310
<b>Total</b>	<b>33,630</b>	<b>-</b>	<b>33,630</b>	<b>14,310</b>
<b>Total income</b>	<b>33,630</b>	<b>-</b>	<b>33,630</b>	<b>14,310</b>

4 Analysis of expenditure	Unrestricted funds £	Restricted income funds £	2021 Total funds £	2020
				Prior year £
<b>Expenditure on charitable activities</b>				
Grants & Donations	10,000	-	10,000	16,050
Accountancy fees	250	-	250	200
Independent examiner's fee	150	-	150	-
Bank charges	31	-	31	123
<b>Total</b>	<b>10,431</b>	<b>-</b>	<b>10,431</b>	<b>16,373</b>
<b>Total expenditure</b>	<b>10,431</b>	<b>-</b>	<b>10,431</b>	<b>16,373</b>

5 Grants made to institutions		2021
Name of institutions	Purpose	£
Tanzimul Masjid- Gujrat- India	Support orphanage	5,000
Rawdhatul Ilm- Blackburn UK	Support charity education building	5,000
		<b>10,000</b>

**SALEH CHARITABLE TRUST**  
**Notes to the Accounts**  
**for the period ended 31 March 2021**

**6 Land, buildings, equipment and fittings**

	<b>Buildings</b>	<b>Fittings and equipment</b>	<b>Land</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 April 2020	210,390	-	-	210,390
At 31 March 2021	210,390	-	-	210,390
<b>Depreciation</b>				
At 31 March 2021	-	-	-	-
<b>Net book value</b>				
At 31 March 2021	210,390	-	-	210,390
At 31 March 2020	210,390	-	-	210,390

**7 Creditors**

	<b>2021</b>	<b>2020</b>
Analysis of creditors:		
	<b>£</b>	<b>£</b>
Accruals	400	200
	<u>400</u>	<u>200</u>

**8 Analysis of fund assets and liabilities**

	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Endowment funds</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	210,390	-	-	210,390
Current assets	30,727	-	-	30,727
Current liabilities	(400)	-	-	(400)
	<u>240,717</u>	<u>-</u>	<u>-</u>	<u>240,717</u>

**9 Details of certain items of expenditure**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Fees for examination of the accounts		
Independent examiner's fees	<u>150</u>	<u>-</u>

**10 Transactions with trustees and related parties.**

There were no benefits, expenses or remuneration paid to the Trustees or persons connected to them.

**11 Employees**

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Average number of employees	<u>-</u>	<u>-</u>

No employee received emoluments of more than £60,000.