

# AL-FATH TRUST

England & Wales · Charity number 1158726

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [08076609](#)

**Registered** 2014-09-30

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

## Contact

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**Address** 32 Central Parade  
Hoe Street  
London  
E17 4RT

**Phone** 07958186307

**Email** [contact@alfathtrust.co.uk](mailto:contact@alfathtrust.co.uk)

**Website** [ALFATHTRUST.CO.UK](http://ALFATHTRUST.CO.UK)

## Activities

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**Objects:** THE CHARITY'S OBJECTS (OBJECTS) ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: 4.1 THE RELIEF OF POVERTY BY: 4.1.1 BETTERING THE WELLBEING OF THE PUBLIC BY ADDRESSING KEY ISSUES SUCH AS THE PREVENTION OR RELIEF OF THE POVERTY, WHEREBY THE CHARITY WILL PROVIDE A WIDE RANGE OF SERVICES, SUPPORT AND ACTIVITIES THAT AIMS TO IMPROVE AND RELIEVE THE HARDSHIP OF THE PUBLIC, EITHER FINANCIALLY LIKE PROVISION OF A TWO-COURSE MEAL TWICE A WEEK (MONDAYS & THURSDAYS) FOR THE HOMELESS, SINGLE, PEOPLE WHO ARE PASSERS-BY (TRAVELLING) AND PEOPLE WITH LOW INCOMES; 4.2 THE ADVANCEMENT OF EDUCATION BY: 4.2.1 PROVIDING EDUCATIONAL SUPPORT FOR PEOPLE WHO CANNOT AFFORD TO ENROL AT COLLEGE TO LEARN ARABIC, CV WRITING, ASSISTANCE WITH WRITING LETTERS, ADVOCACY, AND ASSISTANCE WITH FILLING FORMS SUCH AS IMMIGRATIONS, DIVORCE, AND BENEFIT APPEALS WHEREBY THEY CAN BE CHARGED TO ACCESS SUCH TYPE OF SERVICES; AND 4.2.2 PROVIDING EDUCATIONAL SUPPORT AND OPPORTUNITIES FOR MEMBERS OF THE COMMUNITY AND THE PUBLIC TO LEARN NEW SKILLS AND DEVELOP ABILITIES, SUCH AS PRESENTATION SKILLS, CASE DISCUSSIONS, WORKSHOPS AND ICT LEARNING; 4.3 THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY: 4.3.1 ESTABLISHING A CONSISTENT ACTIVITY PROVISION FOR THE YOUTH BY ORGANISING SUPPORT ACTIVITIES SESSIONS, HEALTHY EATING, AND RAISING AWARENESS ABOUT CRIME PREVENTION AND ANTI-SOCIAL BEHAVIOUR BY DIRECTING THEM INTO MEANINGFUL ACTIVITIES AND COMMUNITY WORK; 4.4 THE ADVANCEMENT OF THE ISLAMIC RELIGION BY: 4.4.1 ACTIVELY AIMING AT PROVISION OF PLACES OF WORSHIP; 4.4.2 TRYING TO RAISE AWARENESS AND UNDERSTANDING OF RELIGIOUS BELIEFS AND PRACTICES; 4.4.3 HELPING MEMBERS OF THE COMMUNITY CARRYING OUT RELIGIOUS DEVOTIONAL ACTS; 4.4.4 CONTINUING TO HELP, SUPPORT AND BETTER THE ADVANCEMENT OF RELIGION TO MEMBERS OF THE PUBLIC WHO ACCESS ITS RELIGIOUS ACTIVITIES SUCH AS THE FRIDAY PRAYERS, SATURDAY AND SUNDAY RELIGIOUS GATHERINGS TO IMPROVE THE UNDERSTANDING OF THE PUBLIC PERCEPTION OF RELIGION AS A FRAMEWORK AND SET OF BELIEFS THAT CAN HELP AND ENHANCE SOCIAL COHESION AND HARMONY WITH OTHER RELIGIOUS GROUPS/FAITHS; AND 4.4.5 ACTIVELY SUPPORTING AND EMPOWERING PEOPLE TO PRACTICE RELIGION IN A RATHER SAFER, TOLERANT AND HARMONIOUS MANNER, ESPECIALLY DURING THE HOLY FESTIVALS SUCH AS RAMADAN, HAJ AND EID; 4.5 THE PROMOTION OF HEALTH AND HEALTHY LIVING BY: 4.5.1 ENCOURAGING PEOPLE TO EAT HEALTHILY AND ENGAGE IN SPORT ACTIVITIES; 4.5.2 ADVISING PEOPLE TO HAVE REGULAR HEALTH CHECKS; AND 4.5.3 SHARING INFORMATION ABOUT HEALTH SERVICES.

**Activities:** To provide a place of worship for our community To provide realistic opportunities for members of the community Promote cohesion between communities of different Faith Raise awareness about hate crimes, citizenship, community cohesion and social participation Organise social events, sports and leisure activities for families and young people Provide advice and guidance

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Amateur Sport, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Camden
- Hackney
- Haringey
- Havering
- Islington
- Newham
- Redbridge
- Tower Hamlets
- Waltham Forest

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-05-21	-	-	-	-
2024-05-21	£325,386	£166,611	-	-
2023-05-21	£324,484	£124,917	-	-
2022-05-21	£412,184	£121,866	-	-
2021-05-21	£395,673	£179,972	-	-
2020-05-21	£293,441	£130,756	-	-

## Trustees

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Name	Role	Appointed
<b>YACINE CHIHEB</b>	Chair	2014-02-17
AZZEDINE TOUATI		2025-04-24
YACINE BENSADOK		2025-04-24

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**AL-FATH TRUST**

England & Wales - Charity number 1158726

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# Accounts

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**COMPANY NUMBER: 08076609 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1158726**

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MAY 2024  
FOR  
AL – FATH TRUST**

**MG GROUP (PROFESSIONAL SERVICES) LIMITED  
CHARTERED ACCOUNTANTS**

**166 COLLEGE ROAD  
HARROW  
MIDDLESEX HA1 1BH**

**AL-FATH TRUST**

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FOR THE YEAR ENDED 31<sup>st</sup> MAY 2024**

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## **AL-FATH TRUST**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 31st MAY 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 31<sup>st</sup> May 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 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives**

The Charity was established to provide services for the benefit of all without discrimination on the basis of sex, political or other opinion in a common effort to advance the Islamic religion by promoting its true image through safe and tolerant practice, find a place of worship or community centre for the local Muslim community, relieve poverty, advance education, and provide training for individuals with identified needs.

#### **Significant Activities**

The significant activities of the Charity are:

##### The relief of poverty by:

- Bettering the wellbeing of the public by addressing key issues such as the prevention or relief of poverty, whereby the Charity will provide a wide range of services, support and activities that aims to improve and relieve the hardship of the public.

##### The advancement of education by:

- Providing educational support for people who cannot afford to enrol at college to learn Arabic, CV writing, assistance with writing letters, advocacy and assistance with filling forms such as immigration, divorce and benefit appeals whereby they can be charged to access such type of services.

##### The promotion of community participation in healthy recreation by:

- Establishing a consistent activity provision for youth by organising sport activities sessions, encouraging healthy eating and raising awareness about crime prevention and anti-social behaviour by directing them into meaningful activities and community work.

##### The advancement of the Islamic religion by:

- Actively aiming at provision of a place of worship, trying to raise awareness and understanding of religious beliefs and practices.

## **AL-FATH TRUST**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 31st MAY 2024**

The promotion of health and healthy living by:

- Encouraging people to eat healthily and engage in sport activities
- Advising people to have regular health checks

#### **ACHIEVEMENTS AND PERFORMANCE**

Members gave generously towards our appeals for funds for our foodbank, and Ramadan Iftar, as well as other community projects.

Members also continued to give funds to support funeral costs and this amounted to £151,092 (2023-£142,916) in the year. Families suffering bereavement found this greatly helpful, in particular when the repatriation of the deceased was desired.

#### **FINANCIAL REVIEW**

##### **Financial position and future plans**

The Trustees are pleased to report an overall surplus for the year including restricted funds of £159,084 (2023 - £199,568). A building was acquired in the year, intended for use as a mosque. The balance sheet net assets increased to £1,266,302 (2023 - £1,107,218).

##### **Reserves**

The Trustees' policy is to utilise any reserves for the future needs. Total funds of £1,266,303 comprised unrestricted funds of £1,248,531 and restricted funds of £17,771.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing Document**

Al-Fath Trust was incorporated on the 21<sup>st</sup> May 2012 as a company limited by guarantee. Its Articles of Association were amended on the 23<sup>rd</sup> July 2013 and it was registered as a Charity on the 30<sup>th</sup> September 2014. Inadvertently the company was dissolved on the 17<sup>th</sup> November 2015 and it has since been reinstated by Companies House.

##### **Trustee Selection Method**

The basis of selecting new trustees is by way of identifying people who regularly attend events and functions organised by the Trust and show an interest in and volunteer to help out during these activities. These people are then invited to attend trustees' meetings as observers.

## **AL-FATH TRUST**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 31st MAY 2024**

They are then given more details of the Trust's aims and objectives. Upon satisfaction that these are in line with their ideology of Charity work and after due consideration of the person's eligibility, personal competence, specialist knowledge and skills they are proposed as new trustees by the existing ones at the subsequent meeting where they are appointed by the current trustees.

#### **Decision making**

All decision by the trustees must be according to the teaching of the last Holy book Al-Qu'ran and Sunnah of the last Prophet, Muhammad (peace be upon him), in accordance with UK law and based on majority decision after proper assessment of the subject matter at Trustee's meetings. The trustees are legally responsible for the overall management and control of the charity and meet on a regular basis at least once a month.

#### **Risk review**

The trustees have conducted a review of the major risks, which the Charity is exposed to and systems have been established to mitigate those risks. Significant external risks to funding have been reduced by the development of a strategic plan, which will allow for development only when the funds are in hand or have been guaranteed. Internal risks are minimised by the implementation of procedure for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Through the risk management processes established for the Trust, the trustees are satisfied that the major risks identified have been adequately mitigated where necessary or are in the process of being mitigated. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately identified and addressed.

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

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

008076609

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

1158726

##### **Registered office**

32 Central Parade  
Hoe Street  
London E17 4RT

##### **Trustees**

The Trustees serving during the year were as follows:

Mr Yacine Chiheb

**AL-FATH TRUST**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>ST</sup> MAY 2024**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Principles).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the company's Articles of Association require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the Charity for that period. In preparing those financial statements the trustees are required to:

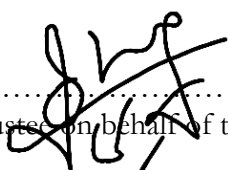
- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charity SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Company Articles. 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 company has taken advantage of the small companies' exemptions in preparing the report above.

Approved by order of the board of Trustees on <sup>23/05/2025</sup> ..... and signed on its behalf by:

.....  
Trustee on behalf of the Board



## **AL-FATH TRUST**

### **FOR THE YEAR ENDED 31st MAY 2024**

#### **Independent Examiner's Report to the Trustees of Al-Fath Trust**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31<sup>st</sup> May 2024 which are set out on pages 8 to 16.

#### ***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 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 Report***

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 accounting 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.

*Gavin Fernandes*

.....  
Gavin Fernandes FCA

MG Group (Professional Services) Limited  
Chartered Accountants  
166 College Road, Harrow, Middlesex HA1 1BH

Date: 23/05/2025

**AL-FATH TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31st MAY 2024**

	<u>Notes</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<b>31.05.2024 <u>Total Funds</u></b>	<b>Year Ended 31.05.23 <u>Total Funds (Restated)</u></b>
<b><u>Income and Endowments from:</u></b>		£	£	£	£
<b><u>Charitable Activities</u></b>					
Masjid Funds/Community Centre		129,994		129,994	147,764
Other Income		-		-	-
Iftar Funds		3,204		3,204	4,170
Community		-		-	-
Algeria SOS			-	-	-
Madrasah		458	-	458	7,463
Zakat Funds			10,164	10,164	10,006
Humanitarian Relief			30,096	30,096	12,165
Funeral Funds		<u>151,092</u>	<u>          </u>	<u>151,092</u>	<u>142,916</u>
<b>Total</b>		<u>284,748</u>	<u>40,260</u>	<u>325,008</u>	<u>324,484</u>
<b><u>Expenditure on Charitable activities</u></b>					
Funeral costs		84,638	-	84,638	73,719
Charitable Donations		-	28,125	28,125	7,400
Other costs	2,3	<u>53,161</u>	-	<u>53,162</u>	<u>43,798</u>
<b>Total</b>		<u>137,799</u>	<u>28,125</u>	<u>165,924</u>	<u>124,917</u>
<b>Net Income/(Expenditure)</b>		<u>146,949</u>	<u>12,135</u>	<u>159,084</u>	<u>199,568</u>
Net movement in funds		<u>146,949</u>	<u>12,135</u>	<u>159,084</u>	<u>199,568</u>
<b><u>Reconciliation of Funds</u></b>					
Total funds brought forward		<u>1,101,582</u>	<u>5,636</u>	<u>1,107,218</u>	<u>907,650</u>
<b>Movement during the year</b>		146,949	12,135	159,084	199,568
<b>Total Funds Carried Forward</b>		<u>1,248,531</u>	<u>17,771</u>	<u>1,266,302</u>	<u>1,107,218</u>

**Continuing Operations**

All income and expenditure has arisen from continuing activities.

The notes form part of these Financial Statements

**AL-FATH TRUST**

**BALANCE SHEET**

**AS AT 31st MAY 2024**

		31.05.24	31.05.23 (Restated)
	<u>Notes</u>	£	£
<b>Fixed Assets</b>			
Tangible assets	6	1,055,610	5,714
<b>Current Assets</b>			
Debtors	7	869	1,243
Bank Account- restricted humanitarian	11	17,771	5,636
Other Cash at Bank and in hand	11	<u>193,252</u>	<u>1,097,025</u>
		211,892	1,103,904
Current Liabilities	8	<u>1,200</u>	<u>2,400</u>
Net Current Assets		210,692	1,101,504
<b>Total Assets less current liabilities</b>		<u>1,266,302</u>	<u>1,107,218</u>
<b>Net Assets</b>		<u>1,266,302</u>	<u>1,107,218</u>
<b>Funds</b>			
<b>Unrestricted funds:</b>			
General fund		1,248,531	1,101,582
<b>Restricted Funds</b>			
Humanitarian Relief Funds	11	17,771	5,636
<b>Total Funds</b>	9,10	<u>1,266,302</u>	<u>1,107,218</u>

**AL-FATH TRUST**

**BALANCE SHEET - CONTINUED**

**AS AT 31st MAY 2024**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies for the year ended 31<sup>st</sup> May 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

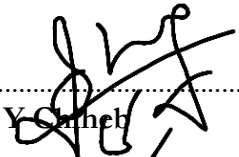
The Trustees acknowledge their responsibilities for

- (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 Section 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.

These financial statements have been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies and in accordance with the FRS 102 SORP.

The financial statements were approved by the Board of Trustees on <sup>23/05/2025</sup> .....and were signed on its behalf by:

.....  
Mr Y. Chahchah



**Company Number: 08076609**

## AL-FATH TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MAY 2024

#### 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)'. The financial statements have been prepared under the historical cost convention.

The Trustees have assessed whether the use of the going concern basis is appropriate, and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements, and have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore adopts the going concern basis in preparing its financial statements.

##### **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**

Tangible fixed assets for use by the Charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost of fixed assets, over their expected useful lives on the following basis:

Computer equipment 20% straight line  
Office equipment 20% straight line  
Motor & Vehicles 20% Reducing Balance

## AL-FATH TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MAY 2024

#### 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 explanations of the nature and purpose of each fund is included in the notes to the Financial Statements.

#### Legal status

The Charity is incorporated as a company limited by guarantee and is registered with the Charity Commission. The members of the company have undertaken to contribute to their guarantee of £1 each towards the liabilities of the company in the event that it is wound up whilst they are, or within one year of being members.

#### 2. Charitable Activities – Other costs from unrestricted funds

	2024	2023 (Restated)
	£	£
- Ramadan costs	-	-
- Lighting and Heating	9,874	2,296
- Professional & Legal	3,526	1,344
- Bank fees	1,740	1,829
- General Expenses	3,364	5,653
- Printing & stationery	-	30
- Repairs & maintenance	800	1,243
- Cleaning	963	647
- Advertising	-	31
- Travel and subsistence	50	6
- Software	3	-
- Website costs	-	349
- Office rent	<u>18,000</u>	<u>18,000</u>
	<u>38,320</u>	<u>31,442</u>

**AL-FATH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st MAY 2024**

**Charitable Activities – Other costs from unrestricted funds**

<u>Additional Funeral Costs</u>	2024	2023 (Restated)
	£	£
Office rent	-	-
Storage costs	7,773	4,816
Motor expense	4,455	4,747
Telephone expenses	895	426
Insurance	575	938
Depreciation - vehicle	<u>1,143</u>	<u>1,428</u>
	<u>14,841</u>	<u>12,356</u>

**3. Net Income (Expenditure)**

Net income (expenditure) is stated after charging:

	2024	2023
Depreciation – owned assets	1,143	1,428

**4. Trustees' Remuneration and Benefits**

There were no trustees' expenses, remuneration or benefits paid for the year ended 31<sup>st</sup> May 2024, nor for the year ended 31<sup>st</sup> May 2023.

**5. Comparatives For The Statement Of Financial Activities (Restated):**

<b>Income and Endowments from</b>	Unrestricted funds £	Restricted funds	Total funds £
<b>Charitable activities</b>			
Masjid funds	147,764	-	147,764
Funeral	142,916	-	142,916
Iftar Funds	4,170	-	4,170
Community Care	-	-	-
Zakat Funds	-	10,006	10,006
Madrasah	7,463	-	7,463
Humanitarian Relief	-	<u>12,165</u>	<u>12,165</u>
<b>Total</b>	<u>302,313</u>	<u>22,171</u>	<u>324,484</u>

## AL-FATH TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MAY 2024

Expenditure on Charitable activities	Unrestricted funds £	Restricted funds	Total funds £
Funeral costs	73,719	=	73,719
Charitable donations	=	7,400	7,400
Other costs	<u>43,798</u>	=	<u>43,798</u>
<b>Total</b>	<u>117,517</u>	<u>7,400</u>	<u>124,917</u>
<b>Net Income/(Expenditure)</b>	<u>184,796</u>	<u>14,771</u>	<u>199,568</u>
<b>Reconciliation of Funds</b>			
<b>Total Funds brought forward</b>	<u>679,829</u>	<u>227,821</u>	<u>907,650</u>
<b>Movement during the year</b>	<u>184,796</u>	<u>14,771</u>	
<b>Transfers</b>	<u>236,956</u>	<u>(236,956)</u>	
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,101,582</u>	<u>5,636</u>	<u>1,107,218</u>

#### 6. Tangible Fixed Assets

	Land & Building	Motor Vehicles	Computer Equipment	Office Equipment	Totals
<b>Cost</b>		£	£	£	£
At 1 <sup>st</sup> June 2023		15,500	1,064	3,828	20,392
Additions	1,051,039	=	=	=	<u>1,051,039</u>
At 31st May 2024	<u>1,051,039</u>	<u>15,500</u>	<u>1,064</u>	<u>3,828</u>	<u>1,071,431</u>
<b>Depreciation</b>					
At 1 <sup>st</sup> June 2023	-	9,786	1,064	3,828	14,678
Charge for the year	=	<u>1,143</u>	=	=	<u>1,143</u>
At 31st May 2024		<u>10,929</u>	<u>1,064</u>	<u>3,828</u>	<u>15,821</u>
<b>Net Book Value</b>					
At 31st May 2024	<u>1,051,039</u>	<u>4,571</u>	=	=	<u>1,055,610</u>
At 31 <sup>st</sup> May 2023	=	<u>5,714</u>	=	=	<u>5,714</u>

#### 7. Debtors

	2024	2023 (Restated)
Prepayments	£ 869	£ 1,243
Other debtors	=	=
	<u>869</u>	<u>1,243</u>

**AL-FATH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st MAY 2024**

**8. Creditors**

	2024	2023 (Restated)
Accruals	£ 1,200	£ 2,400
Other creditors	-	-
	<u>1,200</u>	<u>2,400</u>

**9. Movement In Funds**

	At <u>01.06.2023</u>	Net Movement in Funds	Transfers	At <u>31.05.2024</u>
<b>Unrestricted Funds</b>	£	£		£
General funds	1,101,582	146,949	=	1,248,531
<b>Restricted funds</b>				
Humanitarian Relief	<u>5,636</u>	<u>12,135</u>	=	17,771
<b>TOTAL FUNDS</b>	<u><b>1,107,218</b></u>	<u><b>159,085</b></u>	=	<u><b>1,266,302</b></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	284,748	137,799	146,949
<b>Restricted funds</b>			
Humanitarian funds	40,260	28,125,	12,135
<b>Total Funds</b>	<u><b>325,009</b></u>	<u><b>165,924</b></u>	<u><b>159,085</b></u>

**AL-FATH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st MAY 2024**

**10. Comparatives For Movements In Funds (Restated)**

	<u>At 01.06.2022</u>	<u>Net Movement in Funds</u>	<u>Transfers</u>	<u>At 31.05.2023 (Restated)</u>
<b>Unrestricted Funds</b>	£	£		£
General fund	679,828	184,796	236,956	1,101,582
<b>Restricted funds</b>				
Humanitarian Relief	(4,242)	14,771	(4,893)	5,636
Funeral funds	<u>232,063</u>		<u>(232,063)</u>	-
<b>TOTAL FUNDS</b>	<b><u>907,650</u></b>	<b><u>199,568</u></b>		<b><u>1,107,218</u></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	302,313	117,517	184,796
<b>Restricted funds</b>			
Humanitarian funds	<u>22,171</u>	<u>7,400</u>	<u>14,771</u>
<b>TOTAL FUNDS</b>	<b><u>324,485</u></b>	<b><u>124,917</u></b>	<b><u>199,568</u></b>

**11. Details Of Restricted Funds**

Humanitarian Fund – this is for supplies, for example clothing and food, to relieve suffering in war-torn or famine hit areas of the world, and to fund local food banks.

**12. Related Party Transactions**

There were no related party transactions during this year at or the previous year.

## AL-FATH TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MAY 2024

#### **13. Restatement of Comparative Figures**

The comparative figures for the year ended 31st May 2023 have been restated to reflect a reclassification between restricted and unrestricted funds. This reclassification was made following a review of the nature and terms of certain income and expenditure items, which identified that some funds had previously been classified differently.

There is no change to the overall total funds reported as at 31st May 2023 and the restatement has no impact on the charity's net assets or financial position. The adjustment has been made to ensure compliance with the Charity SORP and to provide a more accurate presentation of the fund balances.

**AL-FATH TRUST**

England & Wales - Charity number 1158726

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# Accounts

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**COMPANY NUMBER: 08076609 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1158726**

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31st MAY 2023**  
**FOR**  
**AL – FATH TRUST**

**MG GROUP (PROFESSIONAL SERVICES) LIMITED**  
**CHARTERED ACCOUNTANTS**

**166 COLLEGE ROAD**  
**HARROW**  
**MIDDLESEX HA1 1BH**

**AL-FATH TRUST**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st MAY 2023**

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## AL-FATH TRUST

### REPORT OF THE TRUSTEES

#### FOR THE YEAR ENDED 31st MAY 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 31<sup>st</sup> May 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives**

The Charity was established to provide services for the benefit of all without discrimination on the basis of sex, political or other opinion in a common effort to advance the Islamic religion by promoting its true image through safe and tolerant practice, find a place of worship or community centre for the local Muslim community, relieve poverty, advance education, and provide training for individuals with identified needs.

##### **Significant Activities**

The significant activities of the Charity are:

##### The relief of poverty by:

- Bettering the wellbeing of the public by addressing key issues such as the prevention or relief of poverty, whereby the Charity will provide a wide range of services, support and activities that aims to improve and relieve the hardship of the public.

##### The advancement of education by:

- Providing educational support for people who cannot afford to enrol at college to learn Arabic, CV writing, assistance with writing letters, advocacy and assistance with filling forms such as immigration, divorce and benefit appeals whereby they can be charged to access such type of services.

##### The promotion of community participation in healthy recreation by:

- Establishing a consistent activity provision for youth by organising sport activities sessions, encouraging healthy eating and raising awareness about crime prevention and anti-social behaviour by directing them into meaningful activities and community work.

##### The advancement of the Islamic religion by:

- Actively aiming at provision of a place of worship, trying to raise awareness and understanding of religious beliefs and practices.

## AL-FATH TRUST

### REPORT OF THE TRUSTEES

#### FOR THE YEAR ENDED 31st MAY 2023

The promotion of health and healthy living by:

- Encouraging people to eat healthily and engage in sport activities
- Advising people to have regular health checks

#### **ACHIEVEMENTS AND PERFORMANCE**

Members gave generously towards our appeals for funds for our emergency project to supply struggling families in Algeria with portable Oxygen generators, this project was jointly arranged and managed with another charity Friends of Good Deeds. The support for Ramadan Iftar, as well as other community projects.

Members also continued to give funds to support funeral costs and this amounted to £142,916 (2022-£153,368) in the year. Families suffering bereavement found this greatly helpful, in particular when the repatriation of the deceased was desired.

The Charity has managed to purchase a freehold property which will be used as primary resource to serve the community and provide all the activities, support and services.

In addition, the charity has commissioned an architect to prepare a planning application for the change of use of the property and submit it to the local council to obtain approval for the refurbishment plan and start of the project which will be a main hub as a community centre , place of worship, education centre, leisure, counselling, ladies classes, sport venue and other community services and facilities to serve the growing needs and increased demands for such support and day opportunities for the community, especially those with disability, frailty and vulnerable.

#### **FINANCIAL REVIEW**

##### Financial position and future plans

The Trustees are pleased to report an overall surplus for the year including restricted funds of £199,568 (2022 - £219,966). The trust plans to retain the unrestricted surplus for the acquisition in the future of a site for a mosque. The balance sheet net assets increased to £1,107,218 (2022 - £907,650).

##### Reserves

The Trustees' policy is to utilise any reserves for the future acquisition of a mosque, as referred to above. Total funds of £1,107,218 comprised unrestricted funds of £800,322 and restricted funeral and humanitarian relief funds of £306,896.

## **AL-FATH TRUST**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 31st MAY 2023**

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

Al-Fath Trust was incorporated on the 21<sup>st</sup> May 2012 as a company limited by guarantee. Its Articles of Association were amended on the 23<sup>rd</sup> July 2013 and it was registered as a Charity on the 30<sup>th</sup> September 2014. Inadvertently the company was dissolved on the 17<sup>th</sup> November 2015 and it has since been reinstated by Companies House.

### **Trustee Selection Method**

The basis of selecting new trustees is by way of identifying people who regularly attend events and functions organised by the Trust and show an interest in and volunteer to help out during these activities. These people are then invited to attend trustees' meetings as observers.

They are then given more details of the Trust's aims and objectives. Upon satisfaction that these are in line with their ideology of Charity work and after due consideration of the person's eligibility, personal competence, specialist knowledge and skills they are proposed as new trustees by the existing ones at the subsequent meeting where they are appointed by the current trustees.

### **Decision making**

All decision by the trustees must be according to the teaching of the last Holy book Al-Qu'ran and Sunnah of the last Prophet, Muhammad (peace be upon him), in accordance with UK law and based on majority decision after proper assessment of the subject matter at Trustee's meetings. The trustees are legally responsible for the overall management and control of the charity and meet on a regular basis at least once a month.

### **Risk review**

The trustees have conducted a review of the major risks, which the Charity is exposed to and systems have been established to mitigate those risks. Significant external risks to funding have been reduced by the development of a strategic plan, which will allow for development only when the funds are in hand or have been guaranteed. Internal risks are minimised by the implementation of procedure for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Through the risk management processes established for the Trust, the trustees are satisfied that the major risks identified have been adequately mitigated where necessary or are in the process of being mitigated. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately identified and addressed.

**AL-FATH TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31st MAY 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
008076609

**Registered Charity number**  
1158726

**Registered office**  
32 Central Parade  
Hoe Street  
London E17 4RT

**Trustees**

The Trustees serving during the year were as follows:

Mr Abdel-Ghani Elhassani-Alaoui  
Mr Yacine Chiheb  
Mr Mohamed Bouaziz

However, Mr Mohamed Bouaziz and Abdel-Ghani Elhassani –Alaoui have resigned from their positions as trustees and directors of AL-FATH TRUST. We wish them the very best for their efforts and contribution in maintaining and managing the charity.

At the moment, the only remaining trustee is Mr Yacine Chiheb, who is actively seeking replacement for the two designee. An interim plan is in place, whereby members of the volunteers were invited to take managerial roles and as a result a management committee has been formulated to consult and make decisions.

**AL-FATH TRUST**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31st MAY 2023**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Principles).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the company's Articles of Association require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the Charity for that period. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charity SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Company Articles. 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 company has taken advantage of the small companies' exemptions in preparing the report above.

Approved by order of the board of Trustees on 28/02/2024 ..... and signed on its behalf by:



.....  
Trustee on behalf of the Board

**AL-FATH TRUST**

**FOR THE YEAR ENDED 31st MAY 2023**

**Independent Examiner's Report to the Trustees of Al-Fath Trust**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31<sup>st</sup> May 2023 which are set out on pages 8 to 16.

***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 with the requirements of the Companies Act 2006 ('the 2006 Act').

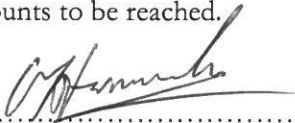
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 Report***

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 accounting 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.



.....  
Gavin Fernandes FCA  
MG Group (Professional Services) Limited  
Chartered Accountants  
166 College Road, Harrow, Middlesex HA1 1BH

Date: 28/2/24

**AL-FATH TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31st MAY 2023**

	<u>Notes</u>	Unrestricted <u>Funds</u>	Restricted <u>Funds</u>	31.05.2023 <u>Total Funds</u>	Year Ended 31.05.22 <u>Total Funds</u>
<b><u>Income and Endowments from:</u></b>		£	£	£	£
<b><u>Charitable Activities</u></b>					
Masjid Funds/Community Centre		147,764		147,764	205,915
Other Income		-		-	-
Iftar Funds		4,170		4,170	4,105
Community		-		-	14,121
Algeria SOS			-	-	48,402
Madrasah			7,463	7,463	5,795
Zakat Funds			10,006	10,006	7,510
Humanitarian Relief			12,165	12,165	10,167
Funeral Funds			<u>142,916</u>	<u>142,916</u>	<u>153,368</u>
<b>Total</b>		<u>151,934</u>	<u>172,550</u>	<u>324,484</u>	<u>449,383</u>
<b><u>Expenditure on Charitable activities</u></b>					
Funeral costs		-	73,719	73,719	106,357
Charitable Donations		-	7,400	7,400	61,274
Other costs	2,3	<u>31,442</u>	<u>12,356</u>	<u>43,798</u>	<u>61,786</u>
<b>Total</b>		<u>31,442</u>	<u>93,475</u>	<u>124,917</u>	<u>229,417</u>
<b>Net Income/(Expenditure)</b>		<u>120,493</u>	<u>79,075</u>	<u>199,568</u>	<u>219,966</u>
Net movement in funds		120,493	<u>79,075</u>	<u>199,568</u>	219,966
<b><u>Reconciliation of Funds</u></b>					
Total funds brought forward		<u>679,829</u>	<u>227,821</u>	<u>907,650</u>	<u>687,684</u>
<b>Transfers</b>		120,493	79,075	199,568	219,966
<b>Total Funds Carried Forward</b>		<u>800,322</u>	<u>306,896</u>	<u>1,107,218</u>	<u>907,650</u>

**Continuing Operations**

All income and expenditure has arisen from continuing activities.

The notes form part of these Financial Statements

**AL-FATH TRUST**

**BALANCE SHEET**

**AS AT 31st MAY 2023**

		31.05.23	31.05.22
	<u>Notes</u>	£	£
<b>Fixed Assets</b>			
Tangible assets	6	5,714	7,142
<b>Current Assets</b>			
Debtors	7	1,243	2,688
Bank Account – restricted funeral funds	11	149,286	146,260
Other Cash at Bank and in hand	11	<u>953,375</u>	<u>753,808</u>
		1,103,904	902,756
Current Liabilities	8	<u>2,400</u>	<u>2,248</u>
Net Current Assets		1,107,218	907,650
<b>Total Assets less current liabilities</b>		<u>1,107,218</u>	<u>907,650</u>
<b>Net Assets</b>		<u>1,107,218</u>	<u>907,650</u>
<b>Funds</b>			
<b>Unrestricted funds:</b>			
General fund		800,322	679,828
<b>Restricted Funds</b>			
Funeral funds	11	301,260	232,063
Humanitarian Relief Funds	11	5,636	(4,241)
<b>Total Funds</b>	9,10	<u>1,107,218</u>	<u>907,650</u>

AL-FATH TRUST

BALANCE SHEET - CONTINUED

AS AT 31st MAY 2023

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies for the year ended 31<sup>st</sup> May 2023.

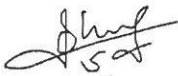
The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

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 Section 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.

These financial statements have been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies and in accordance with the FRS 102 SORP.

The financial statements were approved by the Board of Trustees on <sup>28/02/2024</sup> .....and were signed on its behalf by:



.....

**Mr Y Chiheb**

**Company Number: 08076609**

## AL-FATH TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MAY 2023

#### 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 2019)'. The financial statements have been prepared under the historical cost convention.

The Trustees have assessed whether the use of the going concern basis is appropriate, and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements, and have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore adopts the going concern basis in preparing its financial statements.

##### **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**

Tangible fixed assets for use by the Charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost of fixed assets, over their expected useful lives on the following basis:

Computer equipment 20% straight line  
Office equipment 20% straight line  
Motor & Vehicles 20% Reducing Balance

## AL-FATH TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MAY 2023

#### 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 explanations of the nature and purpose of each fund is included in the notes to the Financial Statements.

#### Legal status

The Charity is incorporated as a company limited by guarantee and is registered with the Charity Commission. The members of the company have undertaken to contribute to their guarantee of £1 each towards the liabilities of the company in the event that it is wound up whilst they are, or within one year of being members.

#### 2. Charitable Activities – Other costs from unrestricted funds

	2023	2022
	£	£
- Ramadan costs	-	7,980
- Depreciation	-	566
- Lighting and Heating	2,296	2,457
- Professional & Legal	1,357	1,865
- Bank fees	1,829	668
- General Expenses	5,653	4,233
- Printing & stationery	30	444
- Repairs & maintenance	1,243	9,654
- Cleaning	647	446
- Advertising	31	-
- Travel and subsistence	6	-
- Website costs	349	-
- Office rent	<u>18,000</u>	<u>12,045</u>
	<u>31,441</u>	<u>40,358</u>

**AL-FATH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st MAY 2023**

**Charitable Activities – Other costs from restricted funds**

<u>Additional Funeral Costs</u>	2023	2022
	£	£
Office rent	-	8,030
Storage costs	4,816	4,100
Motor expense	4,747	6,452
Telephone expenses	426	715
Insurance	938	345
Depreciation - vehicle	<u>1,428</u>	<u>1,786</u>
	<u>12,355</u>	<u>21,428</u>

**3. Net Income (Expenditure)**

Net income (expenditure) is stated after charging:

	2023	2022
Depreciation – owned assets	1,428	2,352

**4. Trustees' Remuneration and Benefits**

There were no trustees' expenses, remuneration or benefits paid for the year ended 31<sup>st</sup> May 2023, nor for the year ended 31<sup>st</sup> May 2022.

**5. Comparatives For The Statement Of Financial Activities**

Income and Endowments from	Unrestricted funds	Restricted funds	Total Funds
	£	£	£
<b>Charitable activities</b>			
Algeria SOS	-	48,402	48,402
Masjid funds	205,915	-	205,915
Funeral funds	-	153,368	153,368
Iftar Funds	4,105	-	4,105
Community Care	14,121	-	14,121
Zakat Funds	-	7,510	7,510
Madrasah	-	5,795	5,795
Humanitarian Relief	-	<u>10,167</u>	<u>10,167</u>
<b>Total</b>	<u>224,141</u>	<u>225,242</u>	<u>449,383</u>

**AL-FATH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st MAY 2023**

<b>Expenditure on Charitable activities</b>	Unrestricted funds £	Restricted funds	Total funds £
Funeral costs	-	106,357	106,357
Charitable donations	-	61,274	61,274
Other costs	<u>40,358</u>	<u>21,428</u>	<u>61,786</u>
<b>Total</b>	<u>40,358</u>	<u>189,059</u>	<u>229,417</u>
<b>Net Income/(Expenditure)</b>	<u>183,783</u>	<u>36,183</u>	<u>219,966</u>
<b>Reconciliation of Funds</b>			
<b>Total Funds brought forward</b>	<u>496,046</u>	<u>191,638</u>	<u>687,684</u>
<b>Transfers</b>			
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>679,829</u>	<u>227,821</u>	<u>907,650</u>

**6. Tangible Fixed Assets**

	Motor Vehicles	Computer Equipment	Office Equipment	Totals
<b>Cost</b>	£	£	£	£
At 1 <sup>st</sup> June 2022	15,500	1,064	3,828	20,392
Additions	=	=	=	=
At 31 <sup>st</sup> May 2023	<u>15,500</u>	<u>1,064</u>	<u>3,828</u>	<u>20,392</u>
<b>Depreciation</b>				
At 1 <sup>st</sup> June 2022	8,358	1,064	3,828	13,250
Charge for the year	<u>1,428</u>	-	-	<u>1,428</u>
At 31 <sup>st</sup> May 2023	<u>9,786</u>	<u>1,064</u>	<u>3,828</u>	<u>14,678</u>
<b>Net Book Value</b>				
At 31 <sup>st</sup> May 2023	<u>5,714</u>	=	=	<u>5,714</u>
At 31 <sup>st</sup> May 2022	<u>7,142</u>	=	=	<u>7,142</u>

The motor vehicle was acquired from restricted funds.

**7. Debtors**

	2023	2022
	£	£
Prepayments	1,243	438
Other debtors	-	<u>2,250</u>
	<u>1,243</u>	<u>2,688</u>

**AL-FATH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st MAY 2023**

**8. Creditors**

	2023	2022
	£	£
Accruals	2,400	2,248
Other creditors	-	-
	<u>2,400</u>	<u>2,248</u>

**9. Movement In Funds**

	At <u>01.06.2022</u>	Net Movement in Funds	At <u>31.05.2023</u>
<b>Unrestricted Funds</b>	£	£	£
General fund	<u>679,829</u>	<u>120,493</u>	<u>800,322</u>
<b>Restricted funds</b>			
Humanitarian Relief	(4,242)	9,878	5,636
Funeral funds	<u>232,063</u>	<u>69,197</u>	<u>301,260</u>
	<u>227,821</u>	<u>79,075</u>	<u>306,896</u>
<b>TOTAL FUNDS</b>	<u>907,650</u>	<u>199,568</u>	<u>1,107,218</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	151,935	31,442	120,493
<b>Restricted funds</b>			
Humanitarian funds	29,634	19,756	9,878
Funeral funds	<u>142,916</u>	<u>73,719</u>	<u>69,197</u>
<b>Total Funds</b>	<u>324,485</u>	<u>124,917</u>	<u>199,568</u>

AL-FATH TRUST

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st MAY 2023

10. Comparatives For Movements In Funds

	At <u>01.06.2021</u>	Net Movement in Funds	At <u>31.05.2022</u>
<b>Unrestricted Funds</b>	£	£	£
General fund	<u>496,046</u>	<u>183,782</u>	<u>679,828</u>
<b>Restricted funds</b>			
Humanitarian Relief	<u>6,587</u>	(10,828)	(4,241)
Funeral funds	<u>185,051</u>	<u>47,012</u>	<u>232,063</u>
	<u>191,638</u>	<u>36,184</u>	<u>227,822</u>
<b>TOTAL FUNDS</b>	<b><u>687,684</u></b>	<b><u>219,966</u></b>	<b><u>907,650</u></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	224,140	40,358	183,782
<b>Restricted funds</b>			
Humanitarian funds	71,875	82,703	(10,828)
Funeral funds	<u>153,368</u>	<u>106,356</u>	<u>47,012</u>
<b>TOTAL FUNDS</b>	<b><u>449,383</u></b>	<b><u>229,417</u></b>	<b><u>219,966</u></b>

11. Details Of Restricted Funds

Funeral Fund – this is to alleviate the cost of funerals, in particular, when required the repatriation of the body. Other cash at bank and in hand on the balance sheet includes £146,260 (2022 - £78,661) of restricted funeral funds.

Humanitarian Fund – this is for supplies, for example clothing and food, to relieve suffering in war-torn or famine hit areas of the world, and to fund local food banks.

12. Related Party Transactions

There were no related party transactions during this year at or the previous year.

**AL-FATH TRUST**

England & Wales - Charity number 1158726

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# Accounts

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**COMPANY NUMBER: 08076609 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1158726**

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31st MAY 2022**  
**FOR**  
**AL - FATH TRUST**

**MG GROUP (PROFESSIONAL SERVICES) LIMITED**  
**CHARTERED ACCOUNTANTS**

**166 COLLEGE ROAD**  
**HARROW**  
**MIDDLESEX HA1 1BH**

**AL-FATH TRUST**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st MAY 2022**

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Report of the Trustees	3 - 6
Report of the Independent Examiners	7
Statement of Financial Activities	8
Balance Sheet	9 - 10
Notes to the Financial Statements	11-16

## **AL-FATH TRUST**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 31st MAY 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 31<sup>st</sup> May 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).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives**

The Charity was established to provide services for the benefit of all without discrimination on the basis of sex, political or other opinion in a common effort to advance the Islamic religion by promoting its true image through safe and tolerant practice, find a place of worship or community centre for the local Muslim community, relieve poverty, advance education, and provide training for individuals with identified needs.

#### **Significant Activities**

The significant activities of the Charity are:

##### **The relief of poverty by:**

- Bettering the wellbeing of the public by addressing key issues such as the prevention or relief of poverty, whereby the Charity will provide a wide range of services, support and activities that aims to improve and relieve the hardship of the public.

##### **The advancement of education by:**

- Providing educational support for people who cannot afford to enrol at college to learn Arabic, CV writing, assistance with writing letters, advocacy and assistance with filling forms such as immigration, divorce and benefit appeals whereby they can be charged to access such type of services.

##### **The promotion of community participation in healthy recreation by:**

- Establishing a consistent activity provision for youth by organising sport activities sessions, encouraging healthy eating and raising awareness about crime prevention and anti-social behaviour by directing them into meaningful activities and community work.

##### **The advancement of the Islamic religion by:**

- Actively aiming at provision of a place of worship, trying to raise awareness and understanding of religious beliefs and practices.

**AL-FATH TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31st MAY 2022**

The promotion of health and healthy living by:

- Encouraging people to eat healthily and engage in sport activities
- Advising people to have regular health checks

**ACHIEVEMENTS AND PERFORMANCE**

Members gave generously towards our appeals for funds for our emergency project to supply struggling families in Algeria with portable Oxygen generators, this project was jointly arranged and managed with another charity Friends of Good Deeds. The support for Ramadan Iftar, as well as other community projects.

Members also continued to give funds to support funeral costs and this amounted to £153,368 (2021-£165,487) in the year. Families suffering bereavement found this greatly helpful, in particular when the repatriation of the deceased was desired.

**FINANCIAL REVIEW**

**Financial position and future plans**

The Trustees are pleased to report an overall surplus for the year including restricted funds of £219,966 (2021 - £215,701). The trust plans to retain the unrestricted surplus for the acquisition in the future of a site for a mosque. The balance sheet net assets increased to £907,650 (2021 - £687,684).

**Reserves**

The Trustees' policy is to utilise any reserves for the future acquisition of a mosque, as referred to above. Total funds of £908,650 comprised unrestricted funds of £679,828 and restricted funeral funds of £227,822.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

Al-Fath Trust was incorporated on the 21<sup>st</sup> May 2012 as a company limited by guarantee. Its Articles of Association were amended on the 23<sup>rd</sup> July 2013 and it was registered as a Charity on the 30<sup>th</sup> September 2014. Inadvertently the company was dissolved on the 17<sup>th</sup> November 2015 and it has since been reinstated by Companies House.

**Trustee Selection Method**

The basis of selecting new trustees is by way of identifying people who regularly attend events and functions organised by the Trust and show an interest in and volunteer to help out during these activities. These people are then invited to attend trustees' meetings as observers.

## **AL-FATH TRUST**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 31st MAY 2022**

They are then given more details of the Trust's aims and objectives. Upon satisfaction that these are in line with their ideology of Charity work and after due consideration of the person's eligibility, personal competence, specialist knowledge and skills they are proposed as new trustees by the existing ones at the subsequent meeting where they are appointed by the current trustees.

#### **Decision making**

All decision by the trustees must be according to the teaching of the last Holy book Al-Qu'ran and Sunnah of the last Prophet, Muhammad (peace be upon him), in accordance with UK law and based on majority decision after proper assessment of the subject matter at Trustee's meetings. The trustees are legally responsible for the overall management and control of the charity and meet on a regular basis at least once a month.

#### **Risk review**

The trustees have conducted a review of the major risks, which the Charity is exposed to and systems have been established to mitigate those risks. Significant external risks to funding have been reduced by the development of a strategic plan, which will allow for development only when the funds are in hand or have been guaranteed. Internal risks are minimised by the implementation of procedure for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Through the risk management processes established for the Trust, the trustees are satisfied that the major risks identified have been adequately mitigated where necessary or are in the process of being mitigated. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately identified and addressed.

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

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

008076609

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

1158726

##### **Registered office**

32 Central Parade  
Hoe Street  
London E17 4RT

##### **Trustees**

The Trustees serving during the year were as follows:

Mr Abdel-Ghani Elhassani-Alaoui  
Mr Yacine Chiheb  
Mr Mohamed Bouaziz

**AL-FATH TRUST**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31st MAY 2022**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Principles).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the company's Articles of Association require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the Charity for that period. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charity SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Company Articles. 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 company has taken advantage of the small companies' exemptions in preparing the report above.

Approved by order of the board of Trustees on 30/5/2023 and signed on its behalf by:

  
Trustee on behalf of the Board 

**AL-FATH TRUST**

**FOR THE YEAR ENDED 31st MAY 2022**

**Independent Examiner's Report to the Trustees of Al-Fath Trust**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31<sup>st</sup> May 2022 which are set out on pages 8 to 16.

***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 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 Report***

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 accounting 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.

.....  
Gavin Fernandes FCA

MG Group (Professional Services) Limited  
Chartered Accountants  
166 College Road, Harrow, Middlesex HA1 1BH

Date:

**AL-FATH TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31st MAY 2022**

	<u>Notes</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>31.05.2022 Total Funds</u>	<u>Year Ended 31.05.21 Total Funds</u>
<b><u>Income and Endowments from:</u></b>		£	£	£	£
<b><u>Charitable Activities</u></b>					
Masjid Funds/Community Centre		205,915		205,915	177,383
Other Income		-		-	10,000
Iftar Funds		4,105		4,105	11,024
Community		14,121		14,121	2,746
Algeria SOS			48,402	48,402	-
Madrasah			5,795	5,795	-
Zakat Funds			7,510	7,510	9,359
Humanitarian Relief			10,167	10,167	19,674
Funeral Funds			<u>153,368</u>	<u>153,368</u>	<u>165,487</u>
<b>Total</b>		<u>224,141</u>	<u>225,242</u>	<u>449,383</u>	<u>395,673</u>
<b><u>Expenditure on Charitable activities</u></b>					
Funeral costs		-	106,357	106,357	123,334
Charitable Donations		-	61,274	61,274	25,102
Other costs	2,3	<u>40,358</u>	<u>21,428</u>	<u>61,786</u>	<u>31,536</u>
<b>Total</b>		<u>40,358</u>	<u>189,059</u>	<u>229,417</u>	<u>179,972</u>
<b>Net Income/(Expenditure)</b>		<u>183,783</u>	<u>36,183</u>	<u>219,966</u>	<u>215,701</u>
Net movement in funds		183,783	36,183	219,966	215,701
<b><u>Reconciliation of Funds</u></b>					
Total funds brought forward		<u>496,046</u>	<u>191,638</u>	<u>687,684</u>	<u>471,984</u>
		679,829	227,821	907,650	687,685
<b>Total Funds Carried Forward</b>		<u>679,829</u>	<u>227,821</u>	<u>907,650</u>	<u>687,685</u>

**Continuing Operations**

All income and expenditure has arisen from continuing activities.

The notes form part of these Financial Statements

**AL-FATH TRUST**  
**BALANCE SHEET**  
**AS AT 31st MAY 2022**

		31.05.22	31.05.21
	<u>Notes</u>	£	£
<b>Fixed Assets</b>			
Tangible assets	6	7,142	9,494
<b>Current Assets</b>			
Debtors	7	2,688	4,500
Bank Account – restricted funeral funds	11	146,260	118,200
Other Cash at Bank and in hand	11	<u>753,808</u>	<u>558,070</u>
		902,756	680,770
Current Liabilities	8	<u>2,248</u>	<u>2,580</u>
Net Current Assets		907,650	678,190
<b>Total Assets less current liabilities</b>		<u>907,650</u>	<u>687,684</u>
<b>Net Assets</b>		<u>907,650</u>	<u>687,684</u>
<b>Funds</b>			
<b>Unrestricted funds:</b>			
General fund		679,828	496,046
<b>Restricted Funds</b>			
Funeral funds	11	232,063	185,051
Humanitarian Relief Funds	11	(4,241)	6,587
<b>Total Funds</b>	9,10	<u>907,650</u>	<u>687,684</u>

**AL-FATH TRUST**

**BALANCE SHEET - CONTINUED**

**AS AT 31st MAY 2022**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies for the year ended 31<sup>st</sup> May 2022.

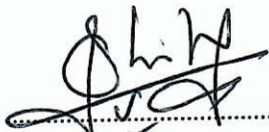
The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

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 Section 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.

These financial statements have been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies and in accordance with the FRS 102 SORP.

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



Mr Y Chiheb

30/5/23.

**Company Number: 08076609**

## AL-FATH TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MAY 2022

#### 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 2019)'. The financial statements have been prepared under the historical cost convention.

The Trustees have assessed whether the use of the going concern basis is appropriate, and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements, and have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore adopts the going concern basis in preparing its financial statements.

##### **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**

Tangible fixed assets for use by the Charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost of fixed assets, over their expected useful lives on the following basis:

Computer equipment 20% straight line  
Office equipment 20% straight line  
Motor & Vehicles 20% Reducing Balance

## AL-FATH TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MAY 2022

#### 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 explanations of the nature and purpose of each fund is included in the notes to the Financial Statements.

#### Legal status

The Charity is incorporated as a company limited by guarantee and is registered with the Charity Commission. The members of the company have undertaken to contribute to their guarantee of £1 each towards the liabilities of the company in the event that it is wound up whilst they are, or within one year of being members.

#### 2. Charitable Activities – Other costs from unrestricted funds

	2022	2021
	£	£
- Ramadan costs	7,980	7,524
- Event costs	-	(4)
- Depreciation	566	766
- Lighting and Heating	2,457	2,774
- Professional & Legal	1,865	900
- Bank fees	668	60
- General Expenses	4,233	430
- Printing & stationery	444	-
- Repairs & maintenance	9,654	-
- Cleaning	446	-
- Office rent	<u>12,045</u>	<u>5,400</u>
	<u>40,358</u>	<u>17,850</u>

**AL-FATH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st MAY 2022**

**Charitable Activities – Other costs from restricted funds**

<u>Additional Funeral Costs</u>	2022	2021
	£	£
Office rent	8,030	3,600
Storage costs	4,100	4,000
Motor expense	6,452	3,794
Telephone expenses	715	330
Insurance	345	-
Depreciation - vehicle	<u>1,786</u>	<u>2,232</u>
	<u>21,428</u>	<u>13,956</u>

**3. Net Income (Expenditure)**

Net income (expenditure) is stated after charging:

	2022	2021
Depreciation – owned assets	2,352	2,998

**4. Trustees' Remuneration and Benefits**

There were no trustees' expenses, remuneration or benefits paid for the year ended 31<sup>st</sup> May 2022, nor for the year ended 31<sup>st</sup> May 2021.

**5. Comparatives For The Statement Of Financial Activities**

Income and Endowments from	Unrestricted funds £	Restricted funds	Total funds £
<b>Charitable activities</b>			
Masjid funds	177,383	-	177,383
Funeral funds	-	165,487	165,487
Iftar Funds	11,024	-	11,024
Community	2,746	-	2,746
Zakat Funds	-	9,359	9,359
Other revenue	10,000	-	10,000
Humanitarian Relief	-	<u>19,674</u>	<u>19,674</u>
<b>Total</b>	<u>201,153</u>	<u>194,520</u>	<u>395,673</u>

**AL-FATH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st MAY 2022**

<b>Expenditure on Charitable activities</b>	Unrestricted funds £	Restricted funds	Total funds £
Funeral costs	-	123,334	123,334
Charitable donations	-	25,102	25,102
Other costs	<u>17,580</u>	<u>13,956</u>	<u>31,536</u>
<b>Total</b>	<u>17,580</u>	<u>162,392</u>	<u>179,972</u>
<b>Net Income/(Expenditure)</b>	<u>183,573</u>	<u>32,128</u>	<u>215,701</u>
<b>Reconciliation of Funds</b>			
<b>Total Funds brought forward</b>	<u>312,474</u>	<u>159,510</u>	<u>471,984</u>
<b>Transfers</b>			
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>496,047</u>	<u>191,638</u>	<u>687,685</u>

**6. Tangible Fixed Assets**

	Motor Vehicles	Computer Equipment	Office Equipment	Totals
	£	£	£	£
<b>Cost</b>				
At 1 <sup>st</sup> June 2021	15,500	1,064	3,828	20,392
Additions	=	=	=	=
At 31 <sup>st</sup> May 2022	<u>15,500</u>	<u>1,064</u>	<u>3,828</u>	<u>20,392</u>
<b>Depreciation</b>				
At 1 <sup>st</sup> June 2021	6,572	1,064	3,262	10,898
Charge for the year	<u>1,786</u>	-	<u>566</u>	<u>2,352</u>
At 31 <sup>st</sup> May 2022	<u>8,358</u>	<u>1,064</u>	<u>3,828</u>	<u>13,250</u>
<b>Net Book Value</b>				
At 31 <sup>st</sup> May 2022	<u>7,142</u>	=	=	<u>7,142</u>
At 31 <sup>st</sup> May 2021	<u>8,928</u>	=	<u>566</u>	<u>9,494</u>

The motor vehicle was acquired from restricted funds.

**7. Debtors**

	2022	2021
	£	£
Prepayments	438	2,250
Other debtors	<u>2,250</u>	<u>2,250</u>
	<u>2,688</u>	<u>4,500</u>

**8. Creditors**

	2022	2021
	£	£
Accruals	2,248	1,800
Other creditors	-	<u>780</u>
	<u>2,248</u>	<u>2,580</u>

**AL-FATH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st MAY 2022**

**9. Movement In Funds**

	<u>At 01.06.2021</u>	<u>Net Movement in Funds</u>	<u>At 31.05.2022</u>
<b>Unrestricted Funds</b>	£	£	£
General fund	<u>496,046</u>	<u>183,782</u>	<u>679,828</u>
<b>Restricted funds</b>			
Humanitarian Relief	6,587	(10,828)	(4,241)
Funeral funds	<u>185,051</u>	<u>47,012</u>	<u>232,063</u>
	<u>191,638</u>	<u>36,184</u>	<u>227,822</u>
<b>TOTAL FUNDS</b>	<u>687,684</u>	<u>219,966</u>	<u>907,650</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	224,140	40,358	183,782
<b>Restricted funds</b>			
Humanitarian funds	71,875	82,703	(10,828)
Funeral funds	<u>153,368</u>	<u>106,356</u>	<u>47,012</u>
<b>Total Funds</b>	<u>449,383</u>	<u>229,417</u>	<u>219,966</u>

**AL-FATH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st MAY 2022**

**10. Comparatives For Movements In Funds**

	<u>At</u> <u>01.06.2021</u>	<u>Net</u> <u>Movement</u> <u>in Funds</u>	<u>At</u> <u>31.05.2021</u>
	£	£	£
<b>Unrestricted Funds</b>			
General fund	<u>312,474</u>	<u>183,573</u>	<u>496,047</u>
<b>Restricted funds</b>			
Humanitarian Relief	2,656	3,931	6,587
Funeral funds	<u>156,854</u>	<u>28,197</u>	<u>185,051</u>
	<u>159,510</u>	<u>32,128</u>	<u>191,638</u>
<b>TOTAL FUNDS</b>	<u>471,984</u>	<u>215,701</u>	<u>687,685</u>

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

	<u>Incoming</u> <u>Resources</u>	<u>Resources</u> <u>Expended</u>	<u>Movement</u> <u>in funds</u>
	£	£	£
<b>Unrestricted funds</b>			
General fund	201,153	17,580	183,573
<b>Restricted funds</b>			
Humanitarian funds	29,033	25,102	3,931
Funeral funds	<u>165,487</u>	<u>137,290</u>	<u>28,197</u>
<b>TOTAL FUNDS</b>	<u>395,673</u>	<u>179,972</u>	<u>215,701</u>

**11. Details Of Restricted Funds**

Funeral Fund – this is to alleviate the cost of funerals, in particular, when required the repatriation of the body. Other cash at bank and in hand on the balance sheet includes £78,661 (2021 - £57,923) of restricted funeral funds.

Humanitarian Fund – this is for supplies, for example clothing and food, to relieve suffering in war-torn or famine hit areas of the world, and to fund local food banks.

**12. Related Party Transactions**

There were no related party transactions during this year at or the previous year.

**AL-FATH TRUST**

England & Wales - Charity number 1158726

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# Accounts

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**COMPANY NUMBER: 08076609 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1158726**

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st MAY 2021  
FOR  
AL – FATH TRUST**

**MG GROUP (PROFESSIONAL SERVICES) LIMITED  
CHARTERED ACCOUNTANTS**

**166 COLLEGE ROAD  
HARROW  
MIDDLESEX HA1 1BH**

AL-FATH TRUST

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st MAY 2021**

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Report of the Trustees	3 - 6
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Statement of Financial Activities	8
Balance Sheet	9 - 10
Notes to the Financial Statements	11-16

## AL-FATH TRUST

### REPORT OF THE TRUSTEES

#### FOR THE YEAR ENDED 31st MAY 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 31<sup>st</sup> May 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**

The Charity was established to provide services for the benefit of all without discrimination on the basis of sex, political or other opinion in a common effort to advance the Islamic religion by promoting its true image through safe and tolerant practice, find a place of worship or community centre for the local Muslim community, relieve poverty, advance education, and provide training for individuals with identified needs.

#### **Significant Activities**

The significant activities of the Charity are:

##### The relief of poverty by:

- Bettering the wellbeing of the public by addressing key issues such as the prevention or relief of poverty, whereby the Charity will provide a wide range of services, support and activities that aims to improve and relieve the hardship of the public.

##### The advancement of education by:

- Providing educational support for people who cannot afford to enrol at college to learn Arabic, CV writing, assistance with writing letters, advocacy and assistance with filling forms such as immigration, divorce and benefit appeals whereby they can be charged to access such type of services.

##### The promotion of community participation in healthy recreation by:

- Establishing a consistent activity provision for youth by organising sport activities sessions, encouraging healthy eating and raising awareness about crime prevention and anti-social behaviour by directing them into meaningful activities and community work.

##### The advancement of the Islamic religion by:

- Actively aiming at provision of a place of worship, trying to raise awareness and understanding of religious beliefs and practices.

**AL-FATH TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31st MAY 2021**

The promotion of health and healthy living by:

- Encouraging people to eat healthily and engage in sport activities;
- Advising people to have regular health checks

**ACHIEVEMENTS AND PERFORMANCE**

Members gave generously towards our appeals for funds for our foodbank, emergency Covid-19 support and Ramadan Iftar, as well as other community projects.

Members also continued to give funds to support funeral costs and this amounted to £165,487 (2020-£151,012) in the year. Families suffering bereavement found this greatly helpful, in particular when the repatriation of the deceased was desired.

**FINANCIAL REVIEW**

**Financial position and future plans**

The Trustees are pleased to report an overall surplus for the year including restricted funds of £215,701 (2020 - £162,685). The trust plans to retain the unrestricted surplus for the acquisition in the future of a site for a mosque. The balance sheet net assets increased to £687,684 (2020 - £471,984).

**Reserves**

The Trustees' policy is to utilise any reserves for the future acquisition of a mosque, as referred to above. Total funds of £687,684 comprised unrestricted funds of £496,046 and restricted funeral funds of £191,638.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

Al-Fath Trust was incorporated on the 21<sup>st</sup> May 2012 as a company limited by guarantee. Its Articles of Association were amended on the 23<sup>rd</sup> July 2013 and it was registered as a Charity on the 30<sup>th</sup> September 2014. Inadvertently the company was dissolved on the 17<sup>th</sup> November 2015 and it has since been reinstated by Companies House.

**Trustee Selection Method**

The basis of selecting new trustees is by way of identifying people who regularly attend events and functions organised by the Trust and show an interest in and volunteer to help out during these activities. These people are then invited to attend trustees' meetings as observers.

## AL-FATH TRUST

### REPORT OF THE TRUSTEES

#### FOR THE YEAR ENDED 31st MAY 2021

They are then given more details of the Trust's aims and objectives. Upon satisfaction that these are in line with their ideology of Charity work and after due consideration of the person's eligibility, personal competence, specialist knowledge and skills they are proposed as new trustees by the existing ones at the subsequent meeting where they are appointed by the current trustees.

#### **Decision making**

All decision by the trustees must be according to the teaching of the last Holy book Al-Qu'ran and Sunnah of the last Prophet, Muhammad (peace be upon him), in accordance with UK law and based on majority decision after proper assessment of the subject matter at Trustee's meetings. The trustees are legally responsible for the overall management and control of the charity and meet on a regular basis at least once a month.

#### **Risk review**

The trustees have conducted a review of the major risks, which the Charity is exposed to and systems have been established to mitigate those risks. Significant external risks to funding have been reduced by the development of a strategic plan, which will allow for development only when the funds are in hand or have been guaranteed. Internal risks are minimised by the implementation of procedure for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Through the risk management processes established for the Trust, the trustees are satisfied that the major risks identified have been adequately mitigated where necessary or are in the process of being mitigated. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately identified and addressed.

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

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

008076609

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

1158726

##### **Registered office**

32 Central Parade  
Hoe Street  
London E17 4RT

##### **Trustees**

The Trustees serving during the year were as follows:

Mr Abdel-Ghani Elhassani-Alaoui  
Mr Yacine Chiheb  
Mr Mohamed Bouaziz

AL-FATH TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31st MAY 2021

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Principles).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the company's Articles of Association require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the Charity for that period. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charity SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Company Articles. 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 company has taken advantage of the small companies' exemptions in preparing the report above.

Approved by order of the board of Trustees on 26/4/2022 and signed on its behalf by:



26/4/2022

.....  
Trustee on behalf of the Board



## AL-FATH TRUST

### FOR THE YEAR ENDED 31st MAY 2021

#### **Independent Examiner's Report to the Trustees of Al-Fath Trust**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31<sup>st</sup> May 2021 which are set out on pages 8 to 16.

#### ***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 with the requirements of the Companies Act 2006 ('the 2006 Act').

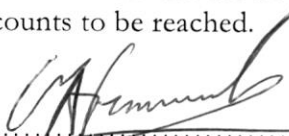
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 Report***

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 accounting 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.



.....  
Gavin Fernandes FCA

MG Group (Professional Services) Limited  
Chartered Accountants  
166 College Road, Harrow, Middlesex HA1 1BH

Date: 23/5/22

AL-FATH TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31st MAY 2021

	<u>Notes</u>	Unrestricted <u>Funds</u>	Restricted <u>Funds</u>	31.05.2021 <u>Total Funds</u>	Year Ended 31.05.20 <u>Total Funds</u>
<u>Income and Endowments from:</u>		£	£	£	£
<u>Charitable Activities</u>					
Masjid Funds/Community Centre		177,383		177,383	118,530
Other Income		10,000		10,000	-
Iftar Funds		11,024		11,024	6,105
Community		2,746		2,746	4,318
Zakat Funds			9,359	9,359	-
Humanitarian Relief			19,674	19,674	13,476
Funeral Funds			165,487	165,487	151,012
<b>Total</b>		<u>201,153</u>	<u>194,520</u>	<u>395,673</u>	<u>293,441</u>
<u>Expenditure on Charitable activities</u>					
Funeral costs		-	123,334	123,334	83,683
Charitable Donations		-	25,102	25,102	10,820
Other costs	2,3	<u>17,580</u>	<u>13,956</u>	<u>31,536</u>	<u>36,253</u>
<b>Total</b>		<u>17,580</u>	<u>162,392</u>	<u>179,972</u>	<u>130,756</u>
<b>Net Income/(Expenditure)</b>		<u>183,573</u>	<u>32,128</u>	<u>215,701</u>	<u>162,685</u>
Net movement in funds		183,573	32,128	215,701	162,685
<u>Reconciliation of Funds</u>					
Total funds brought forward		<u>312,474</u>	<u>159,510</u>	<u>471,984</u>	<u>309,299</u>
<b>Transfers</b>		496,047	191,638	687,685	471,984
<b>Total Funds Carried Forward</b>		<u>496,047</u>	<u>191,638</u>	<u>687,685</u>	<u>471,984</u>

**Continuing Operations**

All income and expenditure has arisen from continuing activities.

The notes form part of these Financial Statements

**AL-FATH TRUST**  
**BALANCE SHEET**  
**AS AT 31st MAY 2021**

		31.05.21	31.05.20
	<u>Notes</u>	£	£
<b>Fixed Assets</b>			
Tangible assets	6	9,494	12,492
<b>Current Assets</b>			
Debtors	7	4,500	4,500
Bank Account – restricted funeral funds	11	118,200	99,486
Other Cash at Bank and in hand	11	<u>558,070</u>	<u>356,406</u>
		<u>680,770</u>	460,392
Current Liabilities	8	<u>2,580</u>	<u>900</u>
Net Current Assets		678,190	459,492
<b>Total Assets less current liabilities</b>		<u>687,684</u>	<u>471,984</u>
<b>Net Assets</b>		<u>687,684</u>	<u>471,984</u>
<b>Funds</b>			
<b>Unrestricted funds:</b>			
General fund		496,046	312,474
<b>Restricted Funds</b>			
Funeral funds	11	185,051	156,854
Humanitarian Relief Funds	11	6,587	2,656
<b>Total Funds</b>	9,10	<u>687,684</u>	<u>471,984</u>

AL-FATH TRUST

BALANCE SHEET - CONTINUED

AS AT 31st MAY 2021

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies for the year ended 31<sup>st</sup> May 2021.

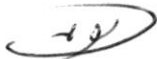
The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The Trustees acknowledge their responsibilities for

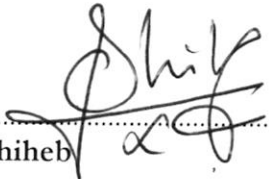
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its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

These financial statements have been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies and in accordance with the FRS 102 SORP.

The financial statements were approved by the Board of Trustees on 26/04/2022 and were signed on its behalf by:



.....  
Mr M Bouaziz



.....  
Mr Y Chiheb

Company Number: 08076609

## AL-FATH TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MAY 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)'. The financial statements have been prepared under the historical cost convention.

The Trustees have assessed whether the use of the going concern basis is appropriate, and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements, and have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore adopts the going concern basis in preparing its financial statements.

##### **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**

Tangible fixed assets, for use by the Charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost of fixed assets, over their expected useful lives on the following basis:

Computer equipment 20% straight line  
Office equipment 20% straight line  
Motor & Vehicles 20% Reducing Balance

## AL-FATH TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MAY 2021

#### 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 explanations of the nature and purpose of each fund is included in the notes to the Financial Statements.

#### Legal status

The Charity is incorporated as a company limited by guarantee and is registered with the Charity Commission. The members of the company have undertaken to contribute to their guarantee of £1 each towards the liabilities of the company in the event that it is wound up whilst they are, or within one year of being members.

#### 2. Charitable Activities – Other costs from unrestricted funds

	2021	2020
	£	£
- Ramadan costs	7,524	4,684
- Event costs	(4)	2,700
- Depreciation	766	766
- Lighting and Heating	2,774	635
- Professional & Legal	900	9,224
- Bank fees	60	1
- Pitch and function room hire	-	2,164
- General Expenses	430	-
- Advertising	-	25
- Office rent	<u>5,400</u>	<u>4,410</u>
	<u>17,850</u>	<u>24,609</u>

AL-FATH TRUST

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st MAY 2021

Charitable Activities – Other costs from restricted funds

<u>Additional Funeral Costs</u>	2021	2020
	£	£
Office rent	3,600	2,940
Storage costs	4,000	2,820
Motor expense	3,794	2,602
Telephone expenses	330	492
Depreciation - vehicle	<u>2,232</u>	<u>2,790</u>
	<u>13,956</u>	<u>11,644</u>

3. Net Income (Expenditure)

Net income (expenditure) is stated after charging:

	2021	2020
Depreciation – owned assets	2,998	3,556

4. Trustees' Remuneration and Benefits

There were no trustees' expenses, remuneration or benefits paid for the year ended 31<sup>st</sup> May 2021, nor for the year ended 31<sup>st</sup> May 2020.

5. Comparatives For The Statement Of Financial Activities

Income and Endowments from	Unrestricted funds	Restricted funds	Total funds
	£		£
<b>Charitable activities</b>			
Masjid funds	118,530	-	118,530
Funeral funds		151,012	151,012
Iftar Funds	6,105	-	6,105
Community	4,318	-	4,318
Humanitarian Relief	-	<u>13,476</u>	<u>13,476</u>
<b>Total</b>	<u>128,953</u>	<u>164,488</u>	<u>293,441</u>

**AL-FATH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st MAY 2021**

Expenditure on Charitable activities	Unrestricted funds £	Restricted funds	Total funds £
Funeral costs	-	83,683	83,683
Charitable donations	-	10,820	10,820
Other costs	<u>24,609</u>	<u>11,644</u>	<u>36,253</u>
<b>Total</b>	<u>24,609</u>	<u>106,147</u>	<u>130,756</u>
<b>Net Income/(Expenditure)</b>	104,344	58,341	162,685
<b>Reconciliation of Funds</b>			
<b>Total Funds brought forward</b>	208,130	101,169	309,299
<b>Transfers</b>			
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>312,474</u>	<u>159,510</u>	<u>471,984</u>

**6. Tangible Fixed Assets**

	Motor Vehicles	Computer Equipment	Office Equipment	Totals
<b>Cost</b>	£	£	£	£
At 1 <sup>st</sup> June 2020	15,500	1,064	3,828	20,392
Additions	=	=	=	=
At 31 <sup>st</sup> May 2021	<u>15,500</u>	<u>1,064</u>	<u>3,828</u>	<u>20,392</u>
<b>Depreciation</b>				
At 1 <sup>st</sup> June 2020	4,340	1,064	2,496	7,900
Charge for the year	<u>2,232</u>	-	<u>766</u>	<u>2,998</u>
At 31 <sup>st</sup> May 2021	<u>6,572</u>	<u>1,064</u>	<u>3,262</u>	<u>10,898</u>
<b>Net Book Value</b>				
At 31 <sup>st</sup> May 2021	<u>8,928</u>	=	<u>566</u>	<u>9,494</u>
At 31 <sup>st</sup> May 2020	<u>11,160</u>	=	<u>1,332</u>	<u>12,492</u>

The motor vehicle was acquired from restricted funds.

**7. Debtors**

	2021	2020
Prepayments	£ 2,250	£ 2,250
Other debtors	<u>2,250</u>	<u>2,250</u>
	<u>4,500</u>	<u>4,500</u>

**8. Creditors**

	2021	2020
Accruals	£ 1,800	£ 900
Other creditors	780	=
	<u>2,580</u>	<u>900</u>

AL-FATH TRUST

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st MAY 2020

9. Movement In Funds

	At <u>01.06.2020</u>	Net Movement in Funds	At <u>31.05.2021</u>
<b>Unrestricted Funds</b>	£	£	£
General fund	<u>312,474</u>	<u>183,573</u>	<u>496,047</u>
<b>Restricted funds</b>			
Humanitarian Relief	<u>2,656</u>	3,931	6,587
Funeral funds	<u>156,854</u>	<u>28,197</u>	<u>185,051</u>
	<u>159,510</u>	<u>32,128</u>	<u>191,638</u>
<b>TOTAL FUNDS</b>	<u><b>471,984</b></u>	<u><b>215,701</b></u>	<u><b>687,685</b></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	201,153	17,580	183,573
<b>Restricted funds</b>			
Humanitarian funds	29,033	25,102	3,931
Funeral funds	<u>165,487</u>	<u>137,290</u>	<u>28,197</u>
<b>Total Funds</b>	<u><b>395,673</b></u>	<u><b>179,972</b></u>	<u><b>215,701</b></u>

**AL-FATH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st MAY 2021**

**10. Comparatives For Movements In Funds**

	At <u>01.06.2019</u>	Net Movement in Funds	At <u>31.05.2020</u>
<b>Unrestricted Funds</b>	£	£	£
General fund	<u>208,130</u>	<u>104,344</u>	<u>312,474</u>
<b>Restricted funds</b>			
Humanitarian Relief		2,656	2,656
Funeral funds	<u>101,169</u>	<u>55,685</u>	<u>156,854</u>
	<u>101,169</u>	<u>58,341</u>	<u>159,510</u>
<b>Total Funds</b>	<u>309,299</u>	<u>162,685</u>	<u>471,984</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	128,953	24,609	104,344
<b>Restricted Funds</b>			
Humanitarian Relief	<u>13,476</u>	<u>10,820</u>	2,656
Funeral funds	151,012	95,327	<u>55,685</u>
<b>Total Funds</b>	<u>293,441</u>	<u>130,756</u>	<u>162,685</u>

**11. Details Of Restricted Funds**

Funeral Fund – this is to alleviate the cost of funerals, in particular, when required the repatriation of the body. Other cash at bank and in hand on the balance sheet includes £57,923 (2020 - £46,208) of restricted funeral funds.

Humanitarian Fund – this is for supplies, for example clothing and food, to relieve suffering in war-torn or famine hit areas of the world, and to fund local food banks.

**12. Related Party Transactions**

There were no related party transactions during this year at or the previous year.