

# RABIA INSTITUTE

England & Wales · Charity number 1160383

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2015-02-09

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

## Contact

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**Address** 16 Milton Place  
Halifax  
HX1 5EW

**Phone** 07456915191

**Email** [admin@rabiainstitute.org](mailto:admin@rabiainstitute.org)

**Website** [www.rabiainstitute.org](http://www.rabiainstitute.org)

## Activities

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**Objects:** THE ADVANCEMENT OF THE ISLAMIC FAITH IN PARTICULAR THE ISLAMIC FAITH SUNNI HANAFI BRELVI SECT IN HALIFAX IN PARTICULAR BUT NOT EXCLUSIVELY BY(A) THE PROVISION OF AN 'EDUCATIONAL INSTITUTE' AND OTHER BUILDINGS AND PREMISES ANCILLARY THERETO FOR USE BY ALL STUDENTS OF THE RABIA INSTITUTE(B) THE APPOINTMENT OF QUALIFIED TEACHERS AND SUPPORT WORKERS(C) THE ESTABLISHMENT OF SUCH SOCIETIES AND GROUPS TO SUPPORT THE EMOTIONAL, MENTAL AND WELLBEING OF SERVICE USERS (D) THE PROVISION OF EARLY YEARS CRÈCHE AND NURSERY FACILITIES TO SUPPORT THE DEVELOPMENT OF CHILDREN (E) ARRANGING EXHIBITIONS BOTH NATIONALLY AND INTERNATIONALLY WITH A VIEW TO BUILDING RELATIONSHIPS WITH OTHER INSTITUTES AND SCHOLARS AND THE INVITING OF SCHOLARS TO RABIA INSTITUTE

**Activities:** The advancement of the Islamic faith in particular the Islamic faith Sunni Hanafi Brelvi Sect in Halifax in particular by: the provision of an educational institute for the use of students the appointment of qualified teachers and support workers to support service users the provision of creche and nursery facilities to build relationships with other institutes and scholars

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

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- Calderdale

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-01-31	£5,330	£5,946	-	-
2024-01-31	£5,810	£8,001	-	-
2023-01-31	£7,660	£8,665	-	-
2022-01-31	£8,486	£7,891	-	-
2021-01-31	£2,007	£8,106	-	-

## Trustees

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Name	Role	Appointed
Aqib Hamid	Chair	2015-02-04
Awais Ahmed		2015-02-04
SHERAZ AZIZ		2015-02-04

**RABIA INSTITUTE**

England & Wales - Charity number 1160383

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 January 2025**  
**for**  
**Rabia Institute CIO**

Lindley Adams Limited Chartered Accountants  
28 Prescott Street  
Halifax  
West Yorkshire  
HX1 2LG

**Contents of the Financial Statements**  
**for the Year Ended 31 January 2025**

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**Report of the Trustees**  
**for the Year Ended 31 January 2025**

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The trustees present their report with the financial statements of the charity for the year ended 31 January 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the charity are the advancement of the Islamic faith in particular the Islamic faith Sunni Hanafi Brevli Sect in Halifax and in particular but not exclusively by:

- a) the provision of an educational institute and other buildings and premises ancillary thereto for use by all students of the Rabia Institute
- b) the appointment of qualified teachers and support workers
- c) the establishment of such societies and groups to support the emotional, mental and wellbeing of service users
- d) the provision of early years creche and nursery facilities to support the development of children
- e) to arrange exhibitions both nationally and internationally with a view to building relationships with other institutes and scholars and the inviting of scholars to Rabia Institute.

**Public benefit**

Our objectives are set to reflect our faith and community aims. The trustees review the objectives and activities on an annual basis to ensure they continue to reflect our aims. In carrying out this review the trustees have complied with their duties as detailed in the Charities Act 2011 section 17(5) by reviewing the Charity Commissions general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

**Social investments**

The charity aims to promote the Islamic faith in Halifax by providing educational facilities.

**Volunteers**

The charity is grateful for the assistance of 2 volunteers during the year.

**ACHIEVEMENTS AND PERFORMANCE**

The Rabia Institute continues to play a central role in the provision of Islamic education for women living in Halifax and surrounding areas. As students have advanced to a higher level of learning, our teaching format has been tailored for smaller class sizes to accommodate one to one support.

**FINANCIAL REVIEW**

**Principal funding sources**

The principal funding sources during the period were from tuition fees.

**Reserves policy**

The total reserves of the charity at 31st January 2025 were £1795 (2023 £2411) Free reserves amounted to £1666 (2024 £2239.)

There are no restricted reserves held by the charity.

The policy on unrestricted reserves is that these will be accumulated to meet the future needs of the charity. The trustees intend to increase the free reserves over the coming years.

**Going concern**

The trustees have considered the position regarding going concern

The trustees have looked at forecasts and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

The Institute has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

**FUTURE PLANS**

We seek to further strengthen ourselves as the primary provider of Islamic education to females locally, especially to those who would ordinarily find it difficult to access such learning.

Recognising the success of diploma courses, we look forward to reintroducing part time courses and further expanding the teaching opportunities available to our graduates.

Circumstances permitting we are also keen to develop the Institute's extra curricular offerings based on insight and suggestions from current students.

**Report of the Trustees**  
**for the Year Ended 31 January 2025**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is a charitable incorporated organisation and is controlled by its governing document, its constitution which was adopted on 4th February 2015. The organisation was recognised as a charity on 9th February 2015.

**Recruitment and appointment of new trustees**

There must be a minimum of three and a maximum of six trustees and apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

**Organisational structure**

The day to day management of the charity is undertaken by the trustees who make all the decisions regarding the operation of the charity.

**Induction and training of new trustees**

A policy is in place for inducting new trustees and training sessions will be given to new trustees to familiarise themselves with the charity and their obligations.

**Key management remuneration**

Remuneration of staff is governed by market rates.

**Related parties**

The only related parties are the trustees and no trustee is remunerated or has any benefit in kind.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure compliance with all legislation. External risks to funding are monitored to ensure action can be taken on a timely basis to diversify sources of income and cut costs if required.

These procedures are periodical reviewed to ensure they still meet the needs of the charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1160383

**Principal address**

16 Milton Place  
Halifax  
West Yorkshire  
HX1 5EW

**Trustees**

A Hamid  
A Ahmed  
R Aziz

**Accountants**

Lindley Adams Limited  
Chartered Accountants  
28 Prescott Street  
Halifax  
West Yorkshire  
HX1 2LG

**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 Practice).

**Report of the Trustees**  
**for the Year Ended 31 January 2025**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they 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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 and The Charity (Accounts and Reports) Regulations 2008. 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.

Approved by order of the board of trustees on 26 November 2025 and signed on its behalf by:

A Hamid - Trustee

**Statement of Financial Activities**  
**for the Year Ended 31 January 2025**

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	Notes	<b>31.1.25</b> <b>Unrestricted</b> <b>fund</b> <b>£</b>	31.1.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Other trading activities	2	<u>5,330</u>	<u>5,810</u>
<b>EXPENDITURE ON</b>			
Raising funds		<b>3,613</b>	5,750
<b>Charitable activities</b>			
Charitable		<u>2,333</u>	<u>2,251</u>
<b>Total</b>		<u><b>5,946</b></u>	<u>8,001</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(616)</b>	(2,191)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>2,411</b>	4,602
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>1,795</b></u>	<u>2,411</u>
<b>CONTINUING OPERATIONS</b>			
All income and expenditure has arisen from continuing activities.			

The notes form part of these financial statements

**Balance Sheet**  
**31 January 2025**

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		<b>31.1.25</b>	31.1.24
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
	Notes	<b>£</b>	£
<b>FIXED ASSETS</b>			
Tangible assets	6	<b>129</b>	172
<b>CURRENT ASSETS</b>			
Stocks	7	<b>470</b>	965
Debtors	8	<b>169</b>	37
Cash at bank and in hand		<b>1,659</b>	2,670
		<hr/> <b>2,298</b>	<hr/> 3,672
<b>CREDITORS</b>			
Amounts falling due within one year	9	<b>(632)</b>	(1,433)
		<hr/> <b>1,666</b>	<hr/> 2,239
<b>NET CURRENT ASSETS</b>			
		<hr/> <b>1,795</b>	2,411
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<hr/> <b>1,795</b>	<hr/> 2,411
<b>NET ASSETS</b>		<hr/> <b>1,795</b>	<hr/> 2,411
<b>FUNDS</b>	10		
Unrestricted funds		<hr/> <b>1,795</b>	<hr/> 2,411
<b>TOTAL FUNDS</b>		<hr/> <b>1,795</b>	<hr/> 2,411

The financial statements were approved by the Board of Trustees and authorised for issue on 26 November 2025 and were signed on its behalf by:

A Hamid - Trustee

**Notes to the Financial Statements**  
**for the Year Ended 31 January 2025**

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**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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 20% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

At present there are no restricted funds.

**Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Going Concern**

The trustees have considered the position regarding going concern .

The trustees have looked at forecasts and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

The Institute has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

**Grants**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 January 2025**

**1. ACCOUNTING POLICIES - continued**

Government grants and third party contributions and donations are recognised as due to the charity when there is reasonable assurance that the charity will comply with any conditions attached to the payments and that the grants or contributions will be received.

Grants recognised as income are presented separately in the notes to the accounts.

**2. OTHER TRADING ACTIVITIES**

	<b>31.1.25</b>	31.1.24
	£	£
Tuition fees	<b>5,330</b>	5,810
	<u>          </u>	<u>          </u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 January 2025 nor for the year ended 31 January 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 January 2025 nor for the year ended 31 January 2024.

**4. STAFF COSTS**

	<b>31.1.25</b>	31.1.24
	£	£
Wages and salaries	<b>1,975</b>	3,937
	<u>          </u>	<u>          </u>
	<b>1,975</b>	3,937
	<u>          </u>	<u>          </u>

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

	<b>31.1.25</b>	31.1.24
Support staff	<b>2</b>	3
	<u>          </u>	<u>          </u>

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

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	<u>5,810</u>
<b>EXPENDITURE ON</b>	
Raising funds	5,750
<b>Charitable activities</b>	
Charitable	<u>2,251</u>
<b>Total</b>	<u>8,001</u>
<b>NET INCOME/(EXPENDITURE)</b>	(2,191)

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	4,602
 	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>2,411</u>

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 February 2024 and 31 January 2025	<u>1,272</u>	<u>1,570</u>	<u>2,842</u>
<b>DEPRECIATION</b>			
At 1 February 2024	1,100	1,570	2,670
Charge for year	43	-	43
	<hr/>	<hr/>	<hr/>
At 31 January 2025	<u>1,143</u>	<u>1,570</u>	<u>2,713</u>
<b>NET BOOK VALUE</b>			
At 31 January 2025	<u>129</u>	-	<u>129</u>
At 31 January 2024	<u>172</u>	-	<u>172</u>

7. STOCKS

	31.1.25 £	31.1.24 £
Stock of books	<u>470</u>	<u>965</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.25 £	31.1.24 £
Other debtors	130	-
Prepayments	39	37
	<hr/>	<hr/>
	<u>169</u>	<u>37</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2025

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

	<b>31.1.25</b>	<b>31.1.24</b>
	<b>£</b>	<b>£</b>
Other creditors	-	153
Accrued expenses	<b>632</b>	1,280
	<u><b>632</b></u>	<u>1,433</u>

**10. MOVEMENT IN FUNDS**

	At 1.2.24	Net movement in funds	At
	<b>£</b>	<b>£</b>	<b>31.1.25</b>
			<b>£</b>
<b>Unrestricted funds</b>			
General fund	<b>2,411</b>	<b>(616)</b>	<b>1,795</b>
	<u>2,411</u>	<u>(616)</u>	<u>1,795</u>
<b>TOTAL FUNDS</b>	<u><b>2,411</b></u>	<u><b>(616)</b></u>	<u><b>1,795</b></u>

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

	Incoming resources	Resources expended	Movement in funds
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	<b>5,330</b>	<b>(5,946)</b>	<b>(616)</b>
	<u>5,330</u>	<u>(5,946)</u>	<u>(616)</u>
<b>TOTAL FUNDS</b>	<u><b>5,330</b></u>	<u><b>(5,946)</b></u>	<u><b>(616)</b></u>

**Comparatives for movement in funds**

	At 1.2.23	Net movement in funds	At
	<b>£</b>	<b>£</b>	<b>31.1.24</b>
			<b>£</b>
<b>Unrestricted funds</b>			
General fund	4,602	(2,191)	2,411
	<u>4,602</u>	<u>(2,191)</u>	<u>2,411</u>
<b>TOTAL FUNDS</b>	<u><b>4,602</b></u>	<u><b>(2,191)</b></u>	<u><b>2,411</b></u>

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

	Incoming resources	Resources expended	Movement in funds
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	5,810	(8,001)	(2,191)
	<u>5,810</u>	<u>(8,001)</u>	<u>(2,191)</u>
<b>TOTAL FUNDS</b>	<u><b>5,810</b></u>	<u><b>(8,001)</b></u>	<u><b>(2,191)</b></u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 January 2025**

**10. MOVEMENT IN FUNDS - continued**

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

	At 1.2.23 £	Net movement in funds £	At 31.1.25 £
<b>Unrestricted funds</b>			
General fund	4,602	(2,807)	1,795
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>4,602</u>	<u>(2,807)</u>	<u>1,795</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	11,140	(13,947)	(2,807)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>11,140</u>	<u>(13,947)</u>	<u>(2,807)</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st January 2025 or for the year ended 31st January 2024.

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 January 2025**

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	31.1.25 £	31.1.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Tuition fees	5,330	5,810
<b>Total incoming resources</b>	<u>5,330</u>	<u>5,810</u>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	965	825
Book and leaflet printing	1,143	1,953
Wages	1,975	3,937
Closing stock	(470)	(965)
	<u>3,613</u>	<u>5,750</u>
<b>Charitable activities</b>		
Computer costs	695	264
Consultancy	-	450
Telephone	465	436
Fixtures and fittings	43	57
	<u>1,203</u>	<u>1,207</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	82	84
<b>Governance costs</b>		
Accountancy and legal fees	1,048	960
Total resources expended	<u>5,946</u>	<u>8,001</u>
<b>Net expenditure</b>	<u>(616)</u>	<u>(2,191)</u>

This page does not form part of the statutory financial statements

**RABIA INSTITUTE**

England & Wales - Charity number 1160383

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 January 2024**  
**for**  
**Rabia Institute CIO**

Lindley Adams Limited Chartered Accountants  
28 Prescott Street  
Halifax  
West Yorkshire  
HX1 2LG

**Contents of the Financial Statements  
for the Year Ended 31 January 2024**

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**Report of the Trustees**  
**for the Year Ended 31 January 2024**

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The trustees present their report with the financial statements of the charity for the year ended 31 January 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the charity are the advancement of the Islamic faith in particular the Islamic faith Sunni Hanafi Brevli Sect in Halifax and in particular but not exclusively by:

- a) the provision of an educational institute and other buildings and premises ancillary thereto for use by all students of the Rabia Institute
- b) the appointment of qualified teachers and support workers
- c) the establishment of such societies and groups to support the emotional, mental and wellbeing of service users
- d) the provision of early years creche and nursery facilities to support the development of children
- e) to arrange exhibitions both nationally and internationally with a view to building relationships with other institutes and scholars and the inviting of scholars to Rabia Institute.

**Public benefit**

Our objectives are set to reflect our faith and community aims. The trustees review the objectives and activities on an annual basis to ensure they continue to reflect our aims. In carrying out this review the trustees have complied with their duties as detailed in the Charities Act 2011 section 17(5) by reviewing the Charity Commissions general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

**Social investments**

The charity aims to promote the Islamic faith in Halifax by providing educational facilities.

**Volunteers**

The charity is grateful for the assistance of 2 volunteers during the year.

**ACHIEVEMENT AND PERFORMANCE**

The Rabia Institute continues to play a central role in the provision of Islamic education for women living in Halifax and surrounding areas. As students have advanced to a higher level of learning, our teaching format has been tailored for smaller class sizes to accommodate one to one support.

**FINANCIAL REVIEW**

**Principal funding sources**

The principal funding sources during the period were from tuition fees.

**Reserves policy**

The total reserves of the charity at 31st January 2024 were £2411 (2023 £4602.) Free reserves amounted to £2239 (2023 £4373.)

There are no restricted reserves held by the charity.

The policy on unrestricted reserves is that these will be accumulated to meet the future needs of the charity. The trustees intend to increase the free reserves over the coming years.

**Going concern**

The trustees have considered the position regarding going concern

The trustees have looked at forecasts and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

The Institute has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

**FUTURE PLANS**

We seek to further strengthen ourselves as the primary provider of Islamic education to females locally, especially to those who would ordinarily find it difficult to access such learning.

Recognising the success of diploma courses, we look forward to reintroducing part time courses and further expanding the teaching opportunities available to our graduates.

Circumstances permitting we are also keen to develop the Institute's extra curricular offerings based on insight and suggestions from current students.

**Report of the Trustees**  
**for the Year Ended 31 January 2024**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is a charitable incorporated organisation and is controlled by its governing document, its constitution which was adopted on 4th February 2015. The organisation was recognised as a charity on 9th February 2015.

**Recruitment and appointment of new trustees**

There must be a minimum of three and a maximum of six trustees and apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

**Organisational structure**

The day to day management of the charity is undertaken by the trustees who make all the decisions regarding the operation of the charity.

**Induction and training of new trustees**

A policy is in place for inducting new trustees and training sessions will be given to new trustees to familiarise themselves with the charity and their obligations.

**Key management remuneration**

Remuneration of staff is governed by market rates.

**Related parties**

The only related parties are the trustees and no trustee is remunerated or has any benefit in kind.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure compliance with all legislation. External risks to funding are monitored to ensure action can be taken on a timely basis to diversify sources of income and cut costs if required.

These procedures are periodically reviewed to ensure they still meet the needs of the charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1160383

**Principal address**

16 Milton Place  
Halifax  
West Yorkshire  
HX1 5EW

**Trustees**

A Hamid  
A Ahmed  
R Aziz

**Accountants**

Lindley Adams Limited  
Chartered Accountants  
28 Prescott Street  
Halifax  
West Yorkshire  
HX1 2LG

**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 Practice).

**Report of the Trustees**  
**for the Year Ended 31 January 2024**

---

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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

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

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 trust deed. 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.

Approved by order of the board of trustees on 13 November 2024 and signed on its behalf by:

A Hamid - Trustee

**Statement of Financial Activities  
for the Year Ended 31 January 2024**

---

	Notes	<b>31.1.24 Unrestricted fund £</b>	31.1.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Other trading activities	2	<u>5,810</u>	<u>7,660</u>
<b>EXPENDITURE ON</b>			
Raising funds		<b>5,750</b>	6,510
<b>Charitable activities</b>			
Charitable		<u>2,251</u>	<u>2,155</u>
<b>Total</b>		<u><b>8,001</b></u>	<u>8,665</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(2,191)</b>	(1,005)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>4,602</b>	5,607
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>2,411</b></u>	<u>4,602</u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**Balance Sheet**  
**31 January 2024**

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		<b>31.1.24</b>	31.1.23
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
	Notes	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	6	<b>172</b>	229
<b>CURRENT ASSETS</b>			
Stocks	7	<b>965</b>	825
Debtors	8	<b>37</b>	31
Cash at bank and in hand		<b>2,670</b>	4,641
		<b>3,672</b>	5,497
<b>CREDITORS</b>			
Amounts falling due within one year	9	<b>(1,433)</b>	(1,124)
<b>NET CURRENT ASSETS</b>		<b>2,239</b>	4,373
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>2,411</b>	4,602
<b>NET ASSETS</b>		<b>2,411</b>	4,602
<b>FUNDS</b>			
Unrestricted funds	10	<b>2,411</b>	4,602
<b>TOTAL FUNDS</b>		<b>2,411</b>	4,602

The financial statements were approved by the Board of Trustees and authorised for issue on 13 November 2024 and were signed on its behalf by:

A Hamid - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 January 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 20% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

At present there are no restricted funds.

**Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Going Concern**

The trustees have considered the position regarding going concern .

The trustees have looked at forecasts and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

The Institute has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

**Grants**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 January 2024**

**1. ACCOUNTING POLICIES - continued**

Government grants and third party contributions and donations are recognised as due to the charity when there is reasonable assurance that the charity will comply with any conditions attached to the payments and that the grants or contributions will be received.

Grants recognised as income are presented separately in the notes to the accounts.

**2. OTHER TRADING ACTIVITIES**

	<b>31.1.24</b>	31.1.23
	£	£
Tuition fees	<b>5,810</b>	7,660
	<u>          </u>	<u>          </u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 January 2024 nor for the year ended 31 January 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 January 2024 nor for the year ended 31 January 2023.

**4. STAFF COSTS**

	<b>31.1.24</b>	31.1.23
	£	£
Wages and salaries	<b>3,937</b>	5,810
	<u>          </u>	<u>          </u>
	<b>3,937</b>	5,810
	<u>          </u>	<u>          </u>

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

	<b>31.1.24</b>	31.1.23
Support staff	<b>3</b>	5
	<u>          </u>	<u>          </u>

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

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	<u>7,660</u>
<b>EXPENDITURE ON</b>	
Raising funds	6,510
<b>Charitable activities</b>	
Charitable	<u>2,155</u>
<b>Total</b>	<u>8,665</u>
<b>NET INCOME/(EXPENDITURE)</b>	(1,005)

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2024

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	5,607
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>4,602</u>

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 February 2023 and 31 January 2024	<u>1,272</u>	<u>1,570</u>	<u>2,842</u>
<b>DEPRECIATION</b>			
At 1 February 2023	1,043	1,570	2,613
Charge for year	57	-	57
At 31 January 2024	<u>1,100</u>	<u>1,570</u>	<u>2,670</u>
<b>NET BOOK VALUE</b>			
At 31 January 2024	<u>172</u>	-	<u>172</u>
At 31 January 2023	<u>229</u>	-	<u>229</u>

7. STOCKS

	31.1.24 £	31.1.23 £
Stock of books	<u>965</u>	<u>825</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.24 £	31.1.23 £
Other debtors	-	31
Prepayments	<u>37</u>	-
	<u>37</u>	<u>31</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2024

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

	<b>31.1.24</b>	31.1.23
	£	£
Other creditors	153	324
Accrued expenses	1,280	800
	<b>1,433</b>	<b>1,124</b>
	<b>1,433</b>	<b>1,124</b>

**10. MOVEMENT IN FUNDS**

	At 1.2.23	Net movement in funds	At
	£	£	31.1.24
			£
<b>Unrestricted funds</b>			
General fund	4,602	(2,191)	2,411
	<b>4,602</b>	<b>(2,191)</b>	<b>2,411</b>
<b>TOTAL FUNDS</b>	<b>4,602</b>	<b>(2,191)</b>	<b>2,411</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	5,810	(8,001)	(2,191)
	<b>5,810</b>	<b>(8,001)</b>	<b>(2,191)</b>
<b>TOTAL FUNDS</b>	<b>5,810</b>	<b>(8,001)</b>	<b>(2,191)</b>

**Comparatives for movement in funds**

	At 1.2.22	Net movement in funds	At
	£	£	31.1.23
			£
<b>Unrestricted funds</b>			
General fund	5,607	(1,005)	4,602
	<b>5,607</b>	<b>(1,005)</b>	<b>4,602</b>
<b>TOTAL FUNDS</b>	<b>5,607</b>	<b>(1,005)</b>	<b>4,602</b>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	7,660	(8,665)	(1,005)
	<b>7,660</b>	<b>(8,665)</b>	<b>(1,005)</b>
<b>TOTAL FUNDS</b>	<b>7,660</b>	<b>(8,665)</b>	<b>(1,005)</b>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 January 2024**

**10. MOVEMENT IN FUNDS - continued**

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

	At 1.2.22 £	Net movement in funds £	At 31.1.24 £
<b>Unrestricted funds</b>			
General fund	5,607	(3,196)	2,411
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>5,607</u>	<u>(3,196)</u>	<u>2,411</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	13,470	(16,666)	(3,196)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>13,470</u>	<u>(16,666)</u>	<u>(3,196)</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st January 2024 or for the year ended 31st January 2023..

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 January 2024**

	31.1.24 £	31.1.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Tuition fees	5,810	7,660
<b>Total incoming resources</b>	<b>5,810</b>	<b>7,660</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	825	700
Book and leaflet printing	1,953	825
Wages	3,937	5,810
Closing stock	(965)	(825)
	<b>5,750</b>	<b>6,510</b>
<b>Charitable activities</b>		
Computer costs	264	118
Consultancy	450	450
Telephone	436	387
Fixtures and fittings	57	76
Computer equipment	-	25
	<b>1,207</b>	<b>1,056</b>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	84	91
<b>Governance costs</b>		
Accountancy and legal fees	960	528
Payroll costs	-	480
	<b>960</b>	<b>1,008</b>
Total resources expended	<b>8,001</b>	<b>8,665</b>
<b>Net expenditure</b>	<b>(2,191)</b>	<b>(1,005)</b>

This page does not form part of the statutory financial statements

**RABIA INSTITUTE**

England & Wales - Charity number 1160383

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 January 2023**  
**for**  
**Rabia Institute CIO**

Lindley Adams Limited Chartered Accountants  
28 Prescott Street  
Halifax  
West Yorkshire  
HX1 2LG

**Contents of the Financial Statements**  
**for the Year Ended 31 January 2023**

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<b>Detailed Statement of Financial Activities</b>	11

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**Report of the Trustees**  
**for the Year Ended 31 January 2023**

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The trustees present their report with the financial statements of the charity for the year ended 31 January 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 and aims**

The objects of the charity are the advancement of the Islamic faith in particular the Islamic faith Sunni Hanafi Brevli Sect in Halifax and in particular but not exclusively by:

- a) the provision of an educational institute and other buildings and premises ancillary thereto for use by all students of the Rabia Institute
- b) the appointment of qualified teachers and support workers
- c) the establishment of such societies and groups to support the emotional, mental and wellbeing of service users
- d) the provision of early years creche and nursery facilities to support the development of children
- e) to arrange exhibitions both nationally and internationally with a view to building relationships with other institutes and scholars and the inviting of scholars to Rabia Institute.

**Public benefit**

Our objectives are set to reflect our faith and community aims. The trustees review the objectives and activities on an annual basis to ensure they continue to reflect our aims. In carrying out this review the trustees have complied with their duties as detailed in the Charities Act 2011 section 17(5) by reviewing the Charity Commissions general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

**Social investments**

The charity aims to promote the Islamic faith in Halifax by providing educational facilities.

**Volunteers**

The charity is grateful for the assistance of 2 volunteers during the year.

**ACHIEVEMENT AND PERFORMANCE**

The Rabia Institute continues to play a central role in the provision of Islamic education for women living in Halifax and surrounding areas. As students have advanced to a higher level of learning, our teaching format has been tailored for smaller class sizes to accommodate one to one support.

**FINANCIAL REVIEW**

**Principal funding sources**

The principal funding sources during the period were from tuition fees.

**Reserves policy**

The total reserves of the charity at 31st January 2023 were £4602 (2022 £5607.) Free reserves amounted to £4373 (2022 £5277.)

There are no restricted reserves held by the charity.

The policy on unrestricted reserves is that these will be accumulated to meet the future needs of the charity. The trustees intend to increase the free reserves over the coming years.

**Going concern**

The trustees have considered the position regarding going concern

The trustees have looked at forecasts and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

The Institute has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

**FUTURE PLANS**

We seek to further strengthen ourselves as the primary provider of Islamic education to females locally, especially to those who would ordinarily find it difficult to access such learning.

Recognising the success of diploma courses, we look forward to reintroducing part time courses and further expanding the teaching opportunities available to our graduates.

Circumstances permitting we are also keen to develop the Institute's extra curricular offerings based on insight and suggestions from current students.

**Report of the Trustees**  
**for the Year Ended 31 January 2023**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is a charitable incorporated organisation and is controlled by its governing document, its constitution which was adopted on 4th February 2015. The organisation was recognised as a charity on 9th February 2015.

**Recruitment and appointment of new trustees**

There must be a minimum of three and a maximum of six trustees and apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

**Organisational structure**

The day to day management of the charity is undertaken by the trustees who make all the decisions regarding the operation of the charity.

**Induction and training of new trustees**

A policy is in place for inducting new trustees and training sessions will be given to new trustees to familiarise themselves with the charity and their obligations.

**Key management remuneration**

Remuneration of staff is governed by market rates.

**Related parties**

The only related parties are the trustees and no trustee is remunerated or has any benefit in kind.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure compliance with all legislation. External risks to funding are monitored to ensure action can be taken on a timely basis to diversify sources of income and cut costs if required.

These procedures are periodically reviewed to ensure they still meet the needs of the charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1160383

**Principal address**

16 Milton Place  
Halifax  
West Yorkshire  
HX1 5EW

**Trustees**

A Hamid  
A Ahmed  
R Aziz

**Accountants**

Lindley Adams Limited  
Chartered Accountants  
28 Prescott Street  
Halifax  
West Yorkshire  
HX1 2LG

**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 Practice).

**Report of the Trustees**  
**for the Year Ended 31 January 2023**

---

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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

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

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 trust deed. 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.

Approved by order of the board of trustees on 27 October 2024 and signed on its behalf by:

A Hamid - Trustee

**Statement of Financial Activities  
for the Year Ended 31 January 2023**

	Notes	31.1.23 Unrestricted fund £	31.1.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	-	29
<b>Charitable activities</b>	4		
Charitable		-	1,817
Other trading activities	3	<u>7,660</u>	<u>6,640</u>
<b>Total</b>		<u>7,660</u>	<u>8,486</u>
<b>EXPENDITURE ON</b>			
Raising funds		<b>6,510</b>	6,149
<b>Charitable activities</b>			
Charitable		<u>2,155</u>	<u>1,742</u>
<b>Total</b>		<u>8,665</u>	<u>7,891</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(1,005)</b>	595
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>5,607</u>	5,012
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>4,602</u></u>	<u><u>5,607</u></u>
<b>CONTINUING OPERATIONS</b>			
All income and expenditure has arisen from continuing activities.			

The notes form part of these financial statements

**Balance Sheet**  
**31 January 2023**

---

		<b>31.1.23</b>	31.1.22
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
		<b>£</b>	£
<b>FIXED ASSETS</b>	Notes		
Tangible assets	8	<b>229</b>	330
<b>CURRENT ASSETS</b>			
Stocks	9	<b>825</b>	700
Debtors	10	<b>31</b>	-
Cash at bank and in hand		<b>4,641</b>	5,569
		<hr/>	<hr/>
		<b>5,497</b>	6,269
<b>CREDITORS</b>			
Amounts falling due within one year	11	<b>(1,124)</b>	(992)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<b>4,373</b>	5,277
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>4,602</b>	5,607
		<hr/>	<hr/>
<b>NET ASSETS</b>		<b>4,602</b>	5,607
		<hr/>	<hr/>
<b>FUNDS</b>			
Unrestricted funds	12	<b>4,602</b>	5,607
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		<b>4,602</b>	5,607
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 October 2024 and were signed on its behalf by:

A Hamid - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 31 January 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 20% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

At present there are no restricted funds.

**Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Going Concern**

The trustees have considered the position regarding going concern .

The trustees have looked at forecasts and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

The Institute has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

**Grants**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 January 2023**

**1. ACCOUNTING POLICIES - continued**

Government grants and third party contributions and donations are recognised as due to the charity when there is reasonable assurance that the charity will comply with any conditions attached to the payments and that the grants or contributions will be received.

Grants recognised as income are presented separately in the notes to the accounts.

**2. DONATIONS AND LEGACIES**

	<b>31.1.23</b>	31.1.22
	£	£
Donations	-	29
	<u>          </u>	<u>          </u>

**3. OTHER TRADING ACTIVITIES**

	<b>31.1.23</b>	31.1.22
	£	£
Tuition fees	<b>7,660</b>	6,640
	<u>          </u>	<u>          </u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	<b>31.1.23</b>	31.1.22
	£	£
Grants	-	1,817
Activity Charitable	<u>          </u>	<u>          </u>

During the previous year the charity received grants of £1817 from the government in respect of the Coronavirus job retention scheme to support the charity to furlough staff. The grant was unconditional and has all been recognised as income in the financial statements for the previous year.

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 January 2023 nor for the year ended 31 January 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 January 2023 nor for the year ended 31 January 2022.

**6. STAFF COSTS**

	<b>31.1.23</b>	31.1.22
	£	£
Wages and salaries	<b>5,810</b>	6,149
	<u>          </u>	<u>          </u>
	<b>5,810</b>	6,149
	<u>          </u>	<u>          </u>

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

	<b>31.1.23</b>	31.1.22
Support staff	<b>5</b>	3
	<u>          </u>	<u>          </u>

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

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	29
<b>Charitable activities</b>	
Charitable	1,817
Other trading activities	6,640
<b>Total</b>	<u>8,486</u>
<b>EXPENDITURE ON</b>	
Raising funds	6,149
<b>Charitable activities</b>	
Charitable	1,742
<b>Total</b>	<u>7,891</u>
<b>NET INCOME</b>	595
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	5,012
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>5,607</u></u>

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 February 2022 and 31 January 2023	<u>1,272</u>	<u>1,570</u>	<u>2,842</u>
<b>DEPRECIATION</b>			
At 1 February 2022	967	1,545	2,512
Charge for year	76	25	101
At 31 January 2023	<u>1,043</u>	<u>1,570</u>	<u>2,613</u>
<b>NET BOOK VALUE</b>			
At 31 January 2023	<u>229</u>	-	<u>229</u>
At 31 January 2022	<u>305</u>	25	<u>330</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2023

<b>9. STOCKS</b>		<b>31.1.23</b>	31.1.22
		£	£
	Stock of books	<b>825</b>	700
		<u>          </u>	<u>          </u>
<b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>31.1.23</b>	31.1.22
		£	£
	Other debtors	<b>31</b>	-
		<u>          </u>	<u>          </u>
<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>31.1.23</b>	31.1.22
		£	£
	Other creditors	<b>324</b>	-
	Accrued expenses	<b>800</b>	992
		<u>          </u>	<u>          </u>
		<b>1,124</b>	992
		<u>          </u>	<u>          </u>
<b>12. MOVEMENT IN FUNDS</b>			
		Net	
		movement	
	At 1.2.22	in funds	At
	£	£	31.1.23
			£
<b>Unrestricted funds</b>			
General fund	<b>5,607</b>	<b>(1,005)</b>	<b>4,602</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>5,607</b>	<b>(1,005)</b>	<b>4,602</b>
	<u>          </u>	<u>          </u>	<u>          </u>
	Net movement in funds, included in the above are as follows:		
	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>7,660</b>	<b>(8,665)</b>	<b>(1,005)</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>7,660</b>	<b>(8,665)</b>	<b>(1,005)</b>
	<u>          </u>	<u>          </u>	<u>          </u>
	<b>Comparatives for movement in funds</b>		
		Net	
		movement	
	At 1.2.21	in funds	At
	£	£	31.1.22
			£
<b>Unrestricted funds</b>			
General fund	5,012	595	5,607
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>5,012</b>	<b>595</b>	<b>5,607</b>
	<u>          </u>	<u>          </u>	<u>          </u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 January 2023**

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	8,486	(7,891)	595
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>8,486</u>	<u>(7,891)</u>	<u>595</u>

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

	At 1.2.21 £	Net movement in funds £	At 31.1.23 £
<b>Unrestricted funds</b>			
General fund	5,012	(410)	4,602
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>5,012</u>	<u>(410)</u>	<u>4,602</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	16,146	(16,556)	(410)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>16,146</u>	<u>(16,556)</u>	<u>(410)</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st January 2023 or for the year ended 31st January 2022..

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 January 2023**

	31.1.23 £	31.1.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	-	29
<b>Other trading activities</b>		
Tuition fees	7,660	6,640
<b>Charitable activities</b>		
Grants	-	1,817
<b>Total incoming resources</b>	<b>7,660</b>	<b>8,486</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	700	700
Book and leaflet printing	825	-
Wages	5,810	6,149
Closing stock	(825)	(700)
	<b>6,510</b>	<b>6,149</b>
<b>Charitable activities</b>		
Computer costs	118	118
Consultancy	450	-
Telephone	387	364
Fixtures and fittings	76	103
Computer equipment	25	281
	<b>1,056</b>	<b>866</b>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	91	10
<b>Governance costs</b>		
Accountancy and legal fees	528	456
Payroll costs	480	410
	<b>1,008</b>	<b>866</b>
Total resources expended	<b>8,665</b>	<b>7,891</b>
<b>Net (expenditure)/income</b>	<b>(1,005)</b>	<b>595</b>

This page does not form part of the statutory financial statements

**RABIA INSTITUTE**

England & Wales - Charity number 1160383

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 January 2022**  
**for**  
**Rabia Institute CIO**

Lindley Adams Limited Chartered Accountants  
28 Prescott Street  
Halifax  
West Yorkshire  
HX1 2LG

**Contents of the Financial Statements**  
**for the Year Ended 31 January 2022**

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**Report of the Trustees**  
**for the Year Ended 31 January 2022**

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The trustees present their report with the financial statements of the charity for the year ended 31 January 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 and aims**

The objects of the charity are the advancement of the Islamic faith in particular the Islamic faith Sunni Hanafi Brevli Sect in Halifax and in particular but not exclusively by:

- a) the provision of an educational institute and other buildings and premises ancillary thereto for use by all students of the Rabia Institute
- b) the appointment of qualified teachers and support workers
- c) the establishment of such societies and groups to support the emotional, mental and wellbeing of service users
- d) the provision of early years creche and nursery facilities to support the development of children
- e) to arrange exhibitions both nationally and internationally with a view to building relationships with other institutes and scholars and the inviting of scholars to Rabia Institute.

**Public benefit**

Our objectives are set to reflect our faith and community aims. The trustees review the objectives and activities on an annual basis to ensure they continue to reflect our aims. In carrying out this review the trustees have complied with their duties as detailed in the Charities Act 2011 section 17(5) by reviewing the Charity Commissions general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

**Social investments**

The charity aims to promote the Islamic faith in Halifax by providing educational facilities.

**Volunteers**

The charity is grateful for the assistance of 2 volunteers during the year.

**ACHIEVEMENT AND PERFORMANCE**

The Rabia Institute continues to play a central role in the provision of Islamic education for women living in Halifax and surrounding areas. As students have advanced to a higher level of learning, our teaching format has been tailored for smaller class sizes to accommodate one to one support.

Unfortunately the Institute has been impacted by the coronavirus pandemic and was closed for periods with no teaching and at other times reverted to virtual teaching. We started receiving tuition fees again in October 2021 and during the year received grant income in the form of the coronavirus job retention scheme which allowed us to furlough staff..

**FINANCIAL REVIEW**

**Principal funding sources**

The principal funding sources during the period were from tuition fees which recommenced in October 2021 and grant income from the government in the form of the coronavirus job retention scheme which allowed us to furlough staff..

**Reserves policy**

The total reserves of the charity at 31st January 2022 were £5607 (2021 £5012.) Free reserves amounted to £5277 ( 2021 £4298.)

There are no restricted reserves held by the charity.

The policy on unrestricted reserves is that these will be accumulated to meet the future needs of the charity. The trustees intend to increase the free reserves over the coming years.

**Going concern**

The trustees have considered the position regarding going concern particularly in the light of Covid-19.

The trustees have looked at forecasts and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

The Institute has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

**Report of the Trustees**  
**for the Year Ended 31 January 2022**

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**FUTURE PLANS**

We are looking forward to resuming normal operations despite the ongoing problems caused by the coronavirus pandemic. We seek to further strengthen ourselves as the primary provider of Islamic education to females locally, especially to those who would ordinarily find it difficult to access such learning. Recognising the success of diploma courses, we look forward to reintroducing part time courses and further expanding the teaching opportunities available to our graduates. Circumstances permitting we are also keen to develop the Institute's extra curricular offerings based on insight and suggestions from current students.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is a charitable incorporated organisation and is controlled by its governing document, its constitution which was adopted on 4th February 2015. The organisation was recognised as a charity on 9th February 2015.

**Recruitment and appointment of new trustees**

There must be a minimum of three and a maximum of six trustees and apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

**Organisational structure**

The day to day management of the charity is undertaken by the trustees who make all the decisions regarding the operation of the charity.

**Induction and training of new trustees**

A policy is in place for inducting new trustees and training sessions will be given to new trustees to familiarise themselves with the charity and their obligations.

**Key management remuneration**

Remuneration of staff is governed by market rates.

**Related parties**

The only related parties are the trustees and no trustee is remunerated or has any benefit in kind.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure compliance with all legislation. External risks to funding are monitored to ensure action can be taken on a timely basis to diversify sources of income and cut costs if required.

There are additional risks involved with Covid-19 especially in regard to safeguarding and the trustees are following government guidance and suspended teaching during the lockdown period. They have also taken advantage of the government furlough scheme to cut costs during the pandemic.

These procedures are periodical reviewed to ensure they still meet the needs of the charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1160383

**Principal address**

16 Milton Place  
Halifax  
West Yorkshire  
HX1 5EW

**Report of the Trustees**  
**for the Year Ended 31 January 2022**

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**Trustees**

A Hamid  
A Ahmed  
R Aziz

**Accountants**

Lindley Adams Limited  
Chartered Accountants  
28 Prescott Street  
Halifax  
West Yorkshire  
HX1 2LG

**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 Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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

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

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 trust deed. 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.

Approved by order of the board of trustees on 23 May 2022 and signed on its behalf by:

A Hamid - Trustee

**Statement of Financial Activities  
for the Year Ended 31 January 2022**

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		<b>31.1.22 Unrestricted fund £</b>	<b>31.1.21 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	29	-
<b>Charitable activities</b>	4		
Charitable		1,817	2,007
Other trading activities	3	6,640	-
<b>Total</b>		<b>8,486</b>	<b>2,007</b>
<b>EXPENDITURE ON</b>			
Raising funds		6,149	6,632
<b>Charitable activities</b>			
Charitable		1,742	1,474
<b>Total</b>		<b>7,891</b>	<b>8,106</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>595</b>	<b>(6,099)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>5,012</b>	<b>11,111</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>5,607</b>	<b>5,012</b>
<b>CONTINUING OPERATIONS</b>			
All income and expenditure has arisen from continuing activities.			

The notes form part of these financial statements

**Balance Sheet**  
**31 January 2022**

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		<b>31.1.22</b>	<b>31.1.21</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>	Notes		
Tangible assets	8	<b>330</b>	714
<b>CURRENT ASSETS</b>			
Stocks	9	<b>700</b>	700
Debtors	10	-	526
Cash at bank and in hand		<b>5,569</b>	3,708
		<b>6,269</b>	4,934
<b>CREDITORS</b>			
Amounts falling due within one year	11	<b>(992)</b>	(636)
<b>NET CURRENT ASSETS</b>		<b>5,277</b>	4,298
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>5,607</b>	5,012
<b>NET ASSETS</b>		<b>5,607</b>	5,012
<b>FUNDS</b>	12		
Unrestricted funds		<b>5,607</b>	5,012
<b>TOTAL FUNDS</b>		<b>5,607</b>	5,012

The financial statements were approved by the Board of Trustees and authorised for issue on 23 May 2022 and were signed on its behalf by:

A Hamid - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 31 January 2022**

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**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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 20% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

At present there are no restricted funds.

**Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Going Concern**

The trustees have considered the position regarding going concern particularly in the light of Covid-19.

The trustees have looked at forecasts and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

The Institute has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

**Notes to the Financial Statements - continued  
for the Year Ended 31 January 2022**

**1. ACCOUNTING POLICIES - continued**

**Grants**

Government grants and third party contributions and donations are recognised as due to the charity when there is reasonable assurance that the charity will comply with any conditions attached to the payments and that the grants or contributions will be received.

Grants recognised as income are presented separately in the notes to the accounts.

**2. DONATIONS AND LEGACIES**

	<b>31.1.22</b>	<b>31.1.21</b>
	£	£
Donations	29	-
	<u>29</u>	<u>-</u>

**3. OTHER TRADING ACTIVITIES**

	<b>31.1.22</b>	<b>31.1.21</b>
	£	£
Tuition fees	6,640	-
	<u>6,640</u>	<u>-</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

		<b>31.1.22</b>	<b>31.1.21</b>
	Activity	£	£
	Charitable		
Grants		1,817	2,007
		<u>1,817</u>	<u>2,007</u>

During the year the charity received grants of £1817 ( 2020 £2007) from the government in respect of the Coronavirus job retention scheme to support the charity to furlough staff. The grant is unconditional and has all been recognised as income in the financial statements for the current year.

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 January 2022 nor for the year ended 31 January 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 January 2022 nor for the year ended 31 January 2021.

**6. STAFF COSTS**

	<b>31.1.22</b>	<b>31.1.21</b>
	£	£
Wages and salaries	6,149	6,632
	<u>6,149</u>	<u>6,632</u>

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

	<b>31.1.22</b>	<b>31.1.21</b>
Support staff	3	3
	<u>3</u>	<u>3</u>

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

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 January 2022**

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Charitable	2,007
<b>EXPENDITURE ON</b>	
Raising funds	6,632
<b>Charitable activities</b>	
Charitable	1,474
<b>Total</b>	8,106
<b>NET INCOME/(EXPENDITURE)</b>	(6,099)
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	11,111
<b>TOTAL FUNDS CARRIED FORWARD</b>	5,012

**8. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 February 2021 and 31 January 2022	1,272	1,570	2,842
<b>DEPRECIATION</b>			
At 1 February 2021	864	1,264	2,128
Charge for year	103	281	384
At 31 January 2022	967	1,545	2,512
<b>NET BOOK VALUE</b>			
At 31 January 2022	305	25	330
At 31 January 2021	408	306	714

**Notes to the Financial Statements - continued  
for the Year Ended 31 January 2022**

<b>9.</b>	<b>STOCKS</b>		
		<b>31.1.22</b>	31.1.21
		£	£
	Stock of books	<b>700</b>	700
		<u>          </u>	<u>          </u>
<b>10.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		<b>31.1.22</b>	31.1.21
		£	£
	Prepayments and accrued income	-	526
		<u>          </u>	<u>          </u>
<b>11.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		<b>31.1.22</b>	31.1.21
		£	£
	Accrued expenses	<b>992</b>	636
		<u>          </u>	<u>          </u>
<b>12.</b>	<b>MOVEMENT IN FUNDS</b>		
		Net	
		movement	
		in funds	At
	At 1.2.21	£	31.1.22
	£		£
	<b>Unrestricted funds</b>		
	General fund	<b>5,012</b>	<b>5,607</b>
		<u>          </u>	<u>          </u>
	<b>TOTAL FUNDS</b>	<b>5,012</b>	<b>5,607</b>
		<u>          </u>	<u>          </u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>8,486</b>	<b>(7,891)</b>	<b>595</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>8,486</b>	<b>(7,891)</b>	<b>595</b>
	<u>          </u>	<u>          </u>	<u>          </u>

**Comparatives for movement in funds**

	At 1.2.20	Net	At
	£	movement	31.1.21
		in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	11,111	(6,099)	5,012
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>11,111</b>	<b>(6,099)</b>	<b>5,012</b>
	<u>          </u>	<u>          </u>	<u>          </u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 January 2022**

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,007	(8,106)	(6,099)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>2,007</u>	<u>(8,106)</u>	<u>(6,099)</u>

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

	At 1.2.20 £	Net movement in funds £	At 31.1.22 £
<b>Unrestricted funds</b>			
General fund	11,111	(5,504)	5,607
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>11,111</u>	<u>(5,504)</u>	<u>5,607</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	10,493	(15,997)	(5,504)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>10,493</u>	<u>(15,997)</u>	<u>(5,504)</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st January 2022 or for the year ended 31st January 2021..

**Detailed Statement of Financial Activities  
for the Year Ended 31 January 2022**

	31.1.22 £	31.1.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	29	-
<b>Other trading activities</b>		
Tuition fees	6,640	-
<b>Charitable activities</b>		
Grants	1,817	2,007
<b>Total incoming resources</b>	<u>8,486</u>	<u>2,007</u>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	700	700
Wages	6,149	6,632
Closing stock	(700)	(700)
	<u>6,149</u>	<u>6,632</u>
<b>Charitable activities</b>		
Postage & stationery	-	93
Computer costs	118	118
Telephone	364	120
Fixtures and fittings	103	139
Computer equipment	281	313
	<u>866</u>	<u>783</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	10	-
<b>Governance costs</b>		
Accountancy and legal fees	456	456
Payroll costs	410	235
	<u>866</u>	<u>691</u>
Total resources expended	<u>7,891</u>	<u>8,106</u>
<b>Net income/(expenditure)</b>	<u>595</u>	<u>(6,099)</u>

This page does not form part of the statutory financial statements

**RABIA INSTITUTE**

England & Wales - Charity number 1160383

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 January 2021**  
**for**  
**Rabia Institute CIO**

Lindley Adams Limited Chartered Accountants  
28 Prescott Street  
Halifax  
West Yorkshire  
HX1 2LG

**Contents of the Financial Statements**  
**for the Year Ended 31 January 2021**

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**Report of the Trustees**  
**for the Year Ended 31 January 2021**

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The trustees present their report with the financial statements of the charity for the year ended 31 January 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the charity are the advancement of the Islamic faith in particular the Islamic faith Sunni Hanafi Brevli Sect in Halifax and in particular but not exclusively by:

- a) the provision of an educational institute and other buildings and premises ancillary thereto for use by all students of the Rabia Institute
- b) the appointment of qualified teachers and support workers
- c) the establishment of such societies and groups to support the emotional, mental and wellbeing of service users
- d) the provision of early years creche and nursery facilities to support the development of children
- e) to arrange exhibitions both nationally and internationally with a view to building relationships with other institutes and scholars and the inviting of scholars to Rabia Institute.

**Public benefit**

Our objectives are set to reflect our faith and community aims. The trustees review the objectives and activities on an annual basis to ensure they continue to reflect our aims. In carrying out this review the trustees have complied with their duties as detailed in the Charities Act 2011 section 17(5) by reviewing the Charity Commissions general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

**Social investments**

The charity aims to promote the Islamic faith in Halifax by providing educational facilities.

**Volunteers**

The charity is grateful for the assistance of 2 volunteers during the year.

**ACHIEVEMENT AND PERFORMANCE**

The Rabia Institute continues to play a central role in the provision of Islamic education for women living in Halifax and surrounding areas. As students have advanced to a higher level of learning, our teaching format has been tailored for smaller class sizes to accommodate one to one support.

Unfortunately the Institute has been heavily impacted due to the coronavirus pandemic and has been operating on a very minimal basis during the year. The Institute has remained closed for most of the year so there has been no income from tuition fees or book sales but we have received grant income in the form of the coronavirus job retention scheme which has allowed us to furlough staff.

**FINANCIAL REVIEW**

**Financial position**

Due to the lack of income from tuition fees and book sales the Institute has recorded an excess of expenditure over income of £6099 for the year (2020 excess of income over expenditure of £23).

**Principal funding sources**

Due to closures brought about by the pandemic there was no income from tuition fees or the sale of books .

The only income during the year was grant income in the form of the coronavirus job retention scheme which has allowed us to furlough staff.

**Reserves policy**

The total reserves of the charity at 31st January 2021 were £5012 (2020 £1111) Free reserves amounted to £4298 ( 2020 £9945.)

There are no restricted reserves held by the charity.

The policy on unrestricted reserves is that these will be accumulated to meet the future needs of the charity. The trustees intend to increase the free reserves over the coming years.

**Report of the Trustees**  
**for the Year Ended 31 January 2021**

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**FINANCIAL REVIEW**

**Going concern**

The trustees have considered the position regarding going concern particularly in the light of Covid-19.

Although teaching has been suspended during the pandemic, the Institute is keen to resume classes as soon as it is safe to do so and are looking at a strategy for virtual classes to take place. In the meantime staff have been furloughed under the government scheme which has mitigated the cost to the Institute. The trustees have looked at forecasts and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

The Institute has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

**FUTURE PLANS**

The Institute is keen to resume classes as soon as it is safe to do so and are looking at a strategy for virtual classes to take place.

Moving forward we seek to further strengthen ourselves as the primary provider of Islamic education to females locally, especially to those who would ordinarily find it difficult to access such learning.

Circumstances permitting we are also keen to develop the Institute's extra curricular offerings based on insight and suggestions from current students.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is a charitable incorporated organisation and is controlled by its governing document, its constitution which was adopted on 4th February 2015. The organisation was recognised as a charity on 9th February 2015.

**Recruitment and appointment of new trustees**

There must be a minimum of three and a maximum of six trustees and apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

**Organisational structure**

The day to day management of the charity is undertaken by the trustees who make all the decisions regarding the operation of the charity.

**Induction and training of new trustees**

A policy is in place for inducting new trustees and training sessions will be given to new trustees to familiarise themselves with the charity and their obligations.

**Key management remuneration**

Remuneration of staff is governed by market rates.

**Related parties**

The only related parties are the trustees and no trustee is remunerated or has any benefit in kind.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure compliance with all legislation. External risks to funding are monitored to ensure action can be taken on a timely basis to diversify sources of income and cut costs if required.

There are additional risks involved with Covid-19 especially in regard to safeguarding and the trustees are following government guidance and suspended teaching during the lockdown periods. They have also taken advantage of the government furlough scheme to cut costs during the pandemic.

These procedures are periodical reviewed to ensure they still meet the needs of the charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1160383

**Report of the Trustees**  
**for the Year Ended 31 January 2021**

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**Principal address**

16 Milton Place  
Halifax  
West Yorkshire  
HX1 5EW

**Trustees**

A Hamid  
A Ahmed  
R Aziz

**Accountants**

Lindley Adams Limited  
Chartered Accountants  
28 Prescott Street  
Halifax  
West Yorkshire  
HX1 2LG

**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 Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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

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

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 trust deed. 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.

Approved by order of the board of trustees on 14 April 2022 and signed on its behalf by:

A Hamid - Trustee

**Statement of Financial Activities  
for the Year Ended 31 January 2021**

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		<b>31.1.21 Unrestricted fund £</b>	<b>31.1.20 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
<b>Charitable activities</b>	3		
Charitable		<b>2,007</b>	-
Other trading activities	2	-	7,710
<b>Total</b>		<b>2,007</b>	<b>7,710</b>
<b>EXPENDITURE ON</b>			
Raising funds		<b>6,632</b>	6,302
<b>Charitable activities</b>			
Charitable		<b>1,474</b>	1,385
<b>Total</b>		<b>8,106</b>	<b>7,687</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(6,099)</b>	23
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>11,111</b>	11,088
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>5,012</b>	<b>11,111</b>
<b>CONTINUING OPERATIONS</b>			
All income and expenditure has arisen from continuing activities.			

The notes form part of these financial statements

**Balance Sheet**  
**31 January 2021**

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		<b>31.1.21</b>	<b>31.1.20</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>	Notes		
Tangible assets	7	714	1,166
<b>CURRENT ASSETS</b>			
Stocks	8	700	700
Debtors	9	526	-
Cash at bank and in hand		3,708	9,811
		<u>4,934</u>	<u>10,511</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(636)	(566)
		<u>4,298</u>	<u>9,945</u>
<b>NET CURRENT ASSETS</b>			
		<u>5,012</u>	<u>11,111</u>
<b>NET ASSETS</b>		<u>5,012</u>	<u>11,111</u>
<b>FUNDS</b>	11		
Unrestricted funds		5,012	11,111
<b>TOTAL FUNDS</b>		<u>5,012</u>	<u>11,111</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 April 2022 and were signed on its behalf by:

A Hamid - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 20% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

At present there are no restricted funds.

**Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Going Concern**

The trustees have considered the position regarding going concern particularly in the light of Covid-19.

Although teaching has been suspended during the pandemic, the Institute is keen to resume classes as soon as it is safe to do so and are looking at a strategy for virtual classes to take place. In the meantime staff have been furloughed under the government scheme which has mitigated the cost to the Institute. The trustees have looked at forecasts and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

The Institute has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

**Notes to the Financial Statements - continued  
for the Year Ended 31 January 2021**

**1. ACCOUNTING POLICIES - continued**

**Grants**

Government grants and third party contributions and donations are recognised as due to the charity when there is reasonable assurance that the charity will comply with any conditions attached to the payments and that the grants or contributions will be received.

Grants recognised as income are presented separately in the notes to the accounts.

**2. OTHER TRADING ACTIVITIES**

	<b>31.1.21</b>	<b>31.1.20</b>
	£	£
Tuition fees	-	6,750
Book sales	-	960
	-	7,710
	-	7,710

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>31.1.21</b>	<b>31.1.20</b>
	£	£
Grants	Activity	
	Charitable	
	<b>2,007</b>	-
	<b>2,007</b>	-

During the year the charity received grants of £2007 from the government in respect of the Coronavirus job retention scheme to support the charity to furlough staff. The grant is unconditional and has all been recognised as income in the financial statements for the current year.

**4. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**5. STAFF COSTS**

	<b>31.1.21</b>	<b>31.1.20</b>
	£	£
Wages and salaries	<b>6,632</b>	4,944
	<b>6,632</b>	4,944
	<b>6,632</b>	4,944

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

	<b>31.1.21</b>	<b>31.1.20</b>
Support staff	<b>3</b>	4
	<b>3</b>	4
	<b>3</b>	4

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

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 January 2021**

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	7,710
<b>EXPENDITURE ON</b>	
Raising funds	6,302
<b>Charitable activities</b>	
Charitable	1,385
<b>Total</b>	7,687
<b>NET INCOME</b>	23
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	11,088
<b>TOTAL FUNDS CARRIED FORWARD</b>	11,111

**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 February 2020 and 31 January 2021	1,272	1,570	2,842
<b>DEPRECIATION</b>			
At 1 February 2020	725	951	1,676
Charge for year	139	313	452
At 31 January 2021	864	1,264	2,128
<b>NET BOOK VALUE</b>			
At 31 January 2021	408	306	714
At 31 January 2020	547	619	1,166

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 January 2021**

<b>8.</b>	<b>STOCKS</b>		
		<b>31.1.21</b>	31.1.20
		£	£
	Stock of books	<b>700</b>	700
		<u>          </u>	<u>          </u>
<b>9.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		<b>31.1.21</b>	31.1.20
		£	£
	Prepayments and accrued income	<b>526</b>	-
		<u>          </u>	<u>          </u>
<b>10.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		<b>31.1.21</b>	31.1.20
		£	£
	Accrued expenses	<b>636</b>	566
		<u>          </u>	<u>          </u>
<b>11.</b>	<b>MOVEMENT IN FUNDS</b>		
		At 1.2.20	Net movement in funds
		£	£
	<b>Unrestricted funds</b>		At 31.1.21
	General fund	<b>11,111</b>	<b>5,012</b>
		<u>          </u>	<u>          </u>
	<b>TOTAL FUNDS</b>	<b>11,111</b>	<b>5,012</b>
		<u>          </u>	<u>          </u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>2,007</b>	<b>(8,106)</b>	<b>(6,099)</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>2,007</b>	<b>(8,106)</b>	<b>(6,099)</b>
	<u>          </u>	<u>          </u>	<u>          </u>

**Comparatives for movement in funds**

	At 1.2.19 £	Net movement in funds £	At 31.1.20 £
<b>Unrestricted funds</b>			
General fund	11,088	23	11,111
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>11,088</b>	<b>23</b>	<b>11,111</b>
	<u>          </u>	<u>          </u>	<u>          </u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 January 2021**

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	7,710	(7,687)	23
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>7,710</u>	<u>(7,687)</u>	<u>23</u>

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

	At 1.2.19 £	Net movement in funds £	At 31.1.21 £
<b>Unrestricted funds</b>			
General fund	11,088	(6,076)	5,012
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>11,088</u>	<u>(6,076)</u>	<u>5,012</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	9,717	(15,793)	(6,076)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>9,717</u>	<u>(15,793)</u>	<u>(6,076)</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st January 2021 or for the year ended 31st January 2020..

**Detailed Statement of Financial Activities  
for the Year Ended 31 January 2021**

	31.1.21 £	31.1.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Tuition fees	-	6,750
Book sales	-	960
	<hr/>	<hr/>
	-	7,710
<b>Charitable activities</b>		
Grants	2,007	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>2,007</b>	<b>7,710</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	700	500
Book purchases	-	1,558
Wages	6,632	4,944
Closing stock	(700)	(700)
	<hr/>	<hr/>
	6,632	6,302
<b>Charitable activities</b>		
Postage & stationery	93	272
Computer costs	118	100
Telephone	120	-
Fixtures and fittings	139	107
Computer equipment	313	314
	<hr/>	<hr/>
	783	793
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	456	456
Payroll costs	235	136
	<hr/>	<hr/>
	691	592
Total resources expended	8,106	7,687
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	<b>(6,099)</b>	<b>23</b>
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements