

# AL-HIKAM

England & Wales · Charity number 1160729

## Details

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**Other names** YOUTHWAY

**Status** Registered

**Legal form** Charitable company

**Company number** [09210531](#)

**Registered** 2015-03-03

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

## Contact

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**Address** 12 Bull Royd Lane  
Bradford  
BD8 0LJ

**Phone** 07869786001

**Email** [info@al-hikam.org](mailto:info@al-hikam.org)

## Activities

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**Objects:** 1. TO ADVANCE THE ISLAMIC FAITH. 2. TO ADVANCE IN LIFE AND HELP YOUNG PEOPLE THROUGH: (A) THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE;(B) PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.

**Activities:** Provision of Islamic education to youth/young children  
Provision of youth services/centre  
Provision of welfare to the poor  
Provision of a place of worship

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£103,538	£106,254	-	-
2023-12-31	£215,387	£209,786	-	-
2022-12-31	£75,709	£91,189	-	-
2021-12-31	£74,763	£82,138	-	-
2020-12-31	£77,048	£84,196	-	-

## Trustees

Name	Role	Appointed
ASIM HUSSAIN		2021-09-01
Assaid Hussain		2015-03-05
Mohammed Imran Khan		2025-10-06

**AL-HIKAM**

England & Wales - Charity number 1160729

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# Accounts

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REGISTERED CHARITY: 1160729  
COMPANY NUMBER: 09210531

# **AL-HIKAM**

**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD  
01 JANUARY 2024 TO 31 DECEMBER 2024**

## REFERENCE AND ADMINISTRATIVE DETAILS

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The trustees, present their report with the financial statements of the charity for the period 01<sup>st</sup> January 2024 to 31<sup>st</sup> December 2024.

### **INCORPORATION**

The charity was incorporated on 03 March 2015.

### **Registered Charity Number**

1160729

### **Registered Office**

12 Bull Royd Lane  
Bradford  
BD8 0LJ

### **Trustees**

Mr Asim Hussain	Trustee	- appointed 01.09.21
Mr Assaid Hussain	Trustee	- appointed 05.03.15

### **Independent Examiner**

Quba Accountancy LTD  
14 Mayne Avenue  
Luton,  
Bedfordshire,  
LU4 9LS

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

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### **Board of Trustees**

The Board of Trustees sets our future aims and priorities focusing on strategic planning and governance and also evaluates our performance and progress in our work to alleviate poverty and suffering.

The Board of Trustees appraises the Senior Management Team and can make appointments to it as well as dismissals. The Board of Trustees also make sure that we satisfy the regulatory requirements on us as a charity and works with key stakeholders.

### **Recruiting and Appointing Trustees**

All our trustees are volunteer, chosen because they all have the diverse range of skills, knowledge and experience that we need to respond to the challenges of today. Stakeholders and partners may nominate trustees and sometimes we will make a personal approach to potential candidates.

### **Governing document**

Al-Hikam refers to the charity incorporated organisation with a governing document incorporated on 03 March 2015.

### **Responsibilities of Trustees**

The annual report and financial statements are prepared according to the relevant law and approved by the trustees.

The trustees keep adequate accounting records and they show and explain our transactions. The records also disclose our financial position with reasonable accuracy at any time and enable trustees to ensure that the financial statements comply with Charity Commission Statement of Recommended Practice (SORP) 2015.

### **Grant Making Policies**

We provide grants to projects if the request meets our charitable objectives and criteria. Project grant making is managed according to a designated process, which is documented in our Operational Risk-Management Framework. We aim to treat all grant applications professionally, equally and fairly. We make the final decision as to eligibility to receive a grant, at our discretion.

### **Public Benefit**

We develop strategic plans to make certain that we provide maximum public benefit and achieve our strategic objectives, which fall under purposes defined by the Charity Act 2006.

## Objectives and Strategic activities

---

The objects of the charity are set below:

1. TO ADVANCE THE ISLAMIC FAITH.
2. TO ADVANCE IN LIFE AND HELP YOUNG PEOPLE THROUGH:
  - A. THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE;
  - B. PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.

Organisation carried out following activities during the year 2024:

The charity has undertaken over different projects with our partners across various territories, including initiatives focused on providing food aid, clothing, heating, and other forms of support to those affected by conflict and poverty. We've also provided non-food aid support in different territories.

Our sponsorship program allows donors to improve the lives of orphaned children, particularly across Asia. These orphans are supported each month with necessities such as food, clothing, educational kits and other support.

We recognise the importance of ongoing charity in Islam. To facilitate donations that provide perpetual benefit, we've supported mourning families within the local community in donating towards the planting hand water pumps and water wells in rural areas in Asia, in memory of them deceased family members.

### Financial Review


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The charity received sum of **£103,539** in donations from various sources.  
The charity does not have any reserve policy.  
No funds are in deficit at the balance sheet.  
The funds are in surplus by **£338,423** at the balance sheet.

### Declaration

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The trustees declare that they have approved the trustees report above.  
Signed on behalf of the charity's trustees.


<b>Signature</b>
<b>Name:</b> Asim Hussain
<b>Position:</b> Trustee
<b>Date:</b> 10/09/2025

## **INDEPENDENT EXAMINERS REPORT FOR THE PERIOD 01 JAN 2024 TO 31 DEC 2024 TO THE TRUSTEES**

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I report on the accounts for the period 01<sup>st</sup> January 2024 to 31<sup>st</sup> December 2024 set out below.

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

The charity's trustees responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the period (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- Examine the accounts
- Follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

### **Basis of the independent examiner's report**

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

### **Independent examiners statement**

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that, in any material respect, the requirements have not been met;

or

- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

### **Independent Examiner**



**Signature: Mr Dawood Masood AFA, MIPA**

**Date: 17/09/2024**

**Al-Hikam**  
**Statement of Financial Activities**  
**For the year ended 31<sup>st</sup> December, 2024**

Notes	Unrestricted funds £	Restricted funds £	2024 £	2023 £
<b>Incoming Resources:</b>				
<b>Incoming resources from generated funds</b>				
Voluntary Income	100,963	2,575	103,539	215,387
Activities for generating funds	-	-	-	-
<b>Total Incoming Resources</b>	<b>100,963</b>	<b>2,575</b>	<b>103,539</b>	<b>215,387</b>
<b>Resources Expended:</b>				
<b>Cost of generating funds</b>				
Charitable activities	23,325	36,659	59,984	87,855
Admin cost	33,027	-	33,027	121,168
Governance cost	13,244	-	13,244	763
<b>Total resources expended</b>	<b>69,595</b>	<b>36,659</b>	<b>106,254</b>	<b>209,786</b>
<b>Net incoming resources before transfer</b>	<b>31,368</b>	<b>-34,084</b>	<b>-2,716</b>	<b>5,600</b>
<b>Net movement of funds:</b>				
<b>Net income for the year</b>	<b>31,368</b>	<b>-34,084</b>	<b>-2,716</b>	<b>5,600</b>
Total funds brought forward	-	-	341,139	335,539
<b>Net funds carried forward</b>	<b>31,368</b>	<b>-34,084</b>	<b>338,423</b>	<b>341,139</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 9 to 12 form part of these financial statements.

**Al-Hikam**  
**Statement of Financial Activities**  
**As at 31<sup>st</sup> December, 2024**

Assets	Notes	2024 £	2023 £
<b>Fixed Assets:</b>			
Tangible Assets		381,075	386,196
Intangible Assets		3,669	4,317
<b>Current Assets:</b>			390,513
Cash in hand & at bank		255	5,667
<b>Creditors: Amount falling during 1 year</b>		-	-
<b>Net Current Assets/Liabilities</b>		255	5,666
<b>Creditors: Amount due for more than 1 year</b>		46,576	55,041
<b>Total Assets Less Liabilities</b>		<u><b>338,423</b></u>	<u><b>341,139</b></u>
<b>CAPITAL AND RESERVES</b>			
<b>Unrestricted Funds</b>			
General funds		342,625	402,887
Designated funds		-4,201	-61,747
		<u><b>338,423</b></u>	<u><b>341,139</b></u>

For the year ending 31/12/2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. Approved by the Board of Trustees on 15/09/2024 and signed on their behalf by:

**Signatures**

**Al-Hikam**  
**Notes to the Accounts**  
**For the year ended 31<sup>st</sup> December, 2024**

**1. ACCOUNTING POLICIES**

**a) Basis of Accounting**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**b) Incoming Resources**

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

**c) Resources Expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

**d) Allocation & Apportionment of costs**

All costs relate to the single activity of the charitable company and are recognised accordingly.

**e) 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. Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

**Al-Hikam**  
**Notes to the Accounts**  
**For the year ended 31<sup>st</sup> December, 2024**

<b>2. Tangible Fixed Assets:</b>	<b>Freehold Property £</b>	<b>Improvements to Property £</b>	<b>Fixture &amp; Fittings £</b>	<b>Equipment £</b>	<b>Total £</b>
<b>Cost</b>					
As at 1/1/2024	348,338	51,721	38,179	12,787	451,025
As at 31/12/2024	348,338	51,721	38,179	12,787	451,025
<b>Depreciation</b>					
At 1/1/2024	-	35,596	20,427	8,806	64,829
For the year	-	2,418	2,662	40	5,121
At 31/12/2024	-	<b>38,014</b>	<b>23,089</b>	<b>8,846</b>	<b>69,950</b>
<b>Net Book Value</b>					
At 31/12/2024	<b>348,338</b>	<b>13,707</b>	<b>15,089</b>	<b>3,941</b>	<b>381,074</b>
At 31/12/2023	<b>348,338</b>	<b>16,125</b>	<b>17,752</b>	<b>3,981</b>	<b>386,196</b>

<b>3. Intangible Fixed Assets</b>	<b>Web Development £</b>
<b>Cost</b>	
As at 1/1/2024	43,186
As at 31/12/2024	43,186
<b>Depreciation</b>	
At 1/1/2024	38,869
For the year	648
At 31/12/2024	<b>39,517</b>
<b>Net Book Value</b>	
At 31/12/2024	<b>3,669</b>
At 31/12/2023	<b>4,317</b>

<b>4. Creditors: Falling during 1 year</b>	<b>2024 £</b>	<b>2023 £</b>
Other creditors	-	-
	-	-

<b>5. Unrestricted funds</b>	<b>Brought forward £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Transfer £</b>	<b>Carried forward £</b>
Designated funds	-	2,575	6,777	-	-4,201
General funds	341,139	100,963	99,478	-	342,625
	<b>341,139</b>	<b>103,539</b>	<b>106,254</b>	-	<b>338,423</b>

**Al-Hikam**  
**Notes to the Accounts**  
**For the year ended 31<sup>st</sup> December 2024**

6. Incoming Resources	Unrestricted funds £	Restricted funds £	2024 £	Unrestricted funds £	Restricted funds £	2023 £
<b>Incoming resources from generated funds</b>						
<b>Grants</b>						
Voluntary Income	100,963	2,575	103,539	204,235	11,152	215,387
Gift Aid	-	-	-	-	-	-
	<b>100,963</b>	<b>2,575</b>	<b>103,539</b>	<b>204,235</b>	<b>11,152</b>	<b>215,387</b>
<b>Grants</b>						
Activities for generating funds	-	-	-	-	-	-
	<b>100,963</b>	<b>2,575</b>	<b>103,539</b>	<b>204,235</b>	<b>11,152</b>	<b>215,387</b>

7. Resources Expended	2024 £	2023 £
<b>Unrestricted funds</b>		
<b>Charitable activities</b>		
Donation	2,647	6,757
Loan Repayment	20,639	8,199
	<b>23,325</b>	<b>14,956</b>
<b>Restricted funds</b>		
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Orphans	-	100
Mosque	5,075	5,550
COVID	-	40,000
Cave Work	1,702	2,535
Building	29,882	24,714
	<b>36,659</b>	<b>72,900</b>

**Al-Hikam**  
**Notes to the Accounts**  
**For the year ended 31<sup>st</sup> December, 2024**

<b>Admin cost</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Heat, Light & Gas	20,353	25,444
Repairing	-	9,543
Bank Charges	2,851	1,307
Advertisement	-	8,250
Water	1,399	2,223
Internet	564	313
Subscription	861	684
Insurance	-	3,840
Cleaning	433	-
License	169	82
Miscellaneous	3,476	7,357
Trading	-	4,526
Travelling	-	3,793
Rent & Rates	-	-
Motor	-	-
Printing & Stationary	669	639
Telephone/Telecommunication	774	935
Software/Website	118	772
Fixture & Fittings	-	-
Equipment	-	-
Loan interest	-	-
Wages	1,360	51,460
	<b>33,027</b>	<b>121,168</b>
	<hr/>	<hr/>
<b>Governance cost</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accountancy	2,010	763
Consultancy	3,300	-
Tax	7,934	-
	<b>13,244</b>	<b>763</b>
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**AL-HIKAM**

England & Wales - Charity number 1160729

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# Accounts

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**REGISTERED CHARITY: 1160729**

**COMPANY NUMBER: 09210531**

# **AL HIKAM**

**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE PERIOD**

**01 JANUARY 2023 TO 31 DECEMBER 2023**

## REFERENCE AND ADMINISTRATIVE DETAILS

---

The trustees, present their report with the financial statements of the charity for the period 01<sup>st</sup> January 2023 to 31<sup>st</sup> December 2023.

### **INCORPORATION**

The charity was incorporated on 03 March 2015.

### **Registered Charity Number**

1160729

### **Registered Office**

12 Bull Royd Lane  
Bradford  
BD8 0LJ

### **Trustees**

Mr Ahsan Ali	Trustee	- appointed 19.05.23
Mr Asim Hussain	Trustee	- appointed 01.09.21
Mr Assaid Hussain	Trustee	- appointed 05.03.15

### **Independent Examiner**

Quba Accountancy LTD  
14 Mayne Avenue  
Luton,  
Bedfordshire,  
LU4 9LS

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

---

### **Board of Trustees**

The Board of Trustees sets our future aims and priorities focusing on strategic planning and governance and also evaluates our performance and progress in our work to alleviate poverty and suffering.

The Board of Trustees appraises the Senior Management Team and can make appointments to it as well as dismissals. The Board of Trustees also make sure that we satisfy the regulatory requirements on us as a charity and works with key stakeholders.

### **Recruiting and Appointing Trustees**

All our trustees are volunteer, chosen because they all have the diverse range of skills, knowledge and experience that we need to respond to the challenges of today. Stakeholders and partners may nominate trustees and sometimes we will make a personal approach to potential candidates.

### **Governing document**

Al Hikam refers to the charity incorporated organisation with a governing document incorporated on 03 March 2015.

### **Responsibilities of Trustees**

The annual report and financial statements are prepared according to the relevant law and approved by the trustees.

The trustees keep adequate accounting records and they show and explain our transactions. The records also disclose our financial position with reasonable accuracy at any time and enable trustees to ensure that the financial statements comply with Charity Commission Statement of Recommended Practice (SORP) 2015.

### **Grant Making Policies**

We provide grants to projects if the request meets our charitable objectives and criteria. Project grant making is managed according to a designated process, which is documented in our Operational Risk-Management Framework. We aim to treat all grant applications professionally, equally and fairly. We make the final decision as to eligibility to receive a grant, at our discretion.

### **Public Benefit**

We develop strategic plans to make certain that we provide maximum public benefit and achieve our strategic objectives, which fall under purposes defined by the Charity Act 2006.

## Objectives and Strategic activities

---

The objects of the charity are set below:

1. TO ADVANCE THE ISLAMIC FAITH.
2. TO ADVANCE IN LIFE AND HELP YOUNG PEOPLE THROUGH:
  - A. THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE;
  - B. PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.

Organisation carried out following activities during the year 2023:

The Trust has undertaken over different projects with our partners across various territories, including initiatives focused on providing food aid, clothing, heating, and other forms of support to those affected by conflict and poverty. We've also provided non-food aid support in different territories.

Our sponsorship program allows donors to improve the lives of orphaned children, particularly across Asia. These orphans are supported each month with necessities such as food, clothing, educational kits and other support.

We recognise the importance of ongoing charity in Islam. To facilitate donations that provide perpetual benefit, we've supported mourning families within the local community in donating towards the planting hand water pumps and water wells in rural areas in Asia, in memory of their deceased family members.

### Financial Review

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The charity received sum of **£215,387** in donations from various sources.

The charity does not have any reserve policy.

No funds are in deficit at the balance sheet.

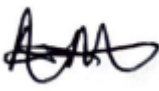
The funds are in surplus by **£341,043** at the balance sheet.

### Declaration

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The trustees declare that they have approved the trustees report above.

Signed on behalf of the charity's trustees.


<b>Signature</b>
<b>Name:</b> Asim Hussain
<b>Position:</b> Trustee
<b>Date:</b> 15/09/2024

## **INDEPENDENT EXAMINERS REPORT FOR THE PERIOD 01 JAN 2022 TO 31 DEC 2023 TO THE TRUSTEES**

---

I report on the accounts for the period 01<sup>st</sup> January 2023 to 31<sup>st</sup> December 2023 set out below.

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

The charity's trustees responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the period (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- Examine the accounts
- Follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

### **Basis of the independent examiner's report**

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

### **Independent examiners statement**

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that, in any material respect, the requirements have not been met;

or

- (2) To which. In my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

### **Independent Examiner**



**Signature: Mr Dawood Masood AFA, MIPA**

**Date: 17/09/2024**

**Al Hikam**  
**Statement of Financial Activities**  
**For the year ended 31<sup>st</sup> December, 2023**

Notes	Unrestricted funds £	Restricted funds £	2023 £	2022 £
<b>Incoming Resources:</b>				
<b>Incoming resources from generated funds</b>				
Voluntary Income	204,235	11,152	215,387	109,813
Activities for generating funds	-	-	-	-
<b>Total Incoming Resources</b>	<b>204,235</b>	<b>11,152</b>	<b>215,387</b>	<b>109,813</b>
<b>Resources Expended:</b>				
<b>Cost of generating funds</b>				
Charitable activities	14,956	72,900	87,855	8,663
Admin cost	121,168	-	121,168	82,526
Governance cost	763	-	763	-
<b>Total resources expended</b>	<b>136,887</b>	<b>72,900</b>	<b>209,786</b>	<b>91,189</b>
<b>Net incoming resources before transfer</b>	<b>67,348</b>	<b>-61,747</b>	<b>5,600</b>	<b>18,624</b>
<b>Net movement of funds:</b>				
<b>Net income for the year</b>	<b>67,348</b>	<b>-61,747</b>	<b>5,600</b>	<b>18,624</b>
Total funds brought forward	-	-	335,539	316,915
<b>Net funds carried forward</b>	<b>67,348</b>	<b>-61,747</b>	<b>341,139</b>	<b>335,539</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 9 to 12 form part of these financial statements.

**Al Hikam**  
**Statement of Financial Activities**  
**As at 31<sup>st</sup> December, 2023**

<b>Assets</b>	<b>Notes</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Fixed Assets:</b>			
Tangible Assets		386,196	392,877
Intangible Assets		4,317	8,636
<b>Current Assets:</b>		<b>390,513</b>	<b>401,513</b>
Cash in hand & at bank		5,667	20,914
<b>Creditors: Amount falling during 1 year</b>		<b>-</b>	<b>11,033</b>
<b>Net Current Assets/Liabilities</b>		<b>5,666</b>	<b>9,881</b>
<b>Creditors: Amount due for more than 1 year</b>		<b>55,041</b>	<b>75,855</b>
<b>Total Assets Less Liabilities</b>		<b><u>341,139</u></b>	<b><u>335,539</u></b>
<b>CAPITAL AND RESERVES</b>			
<b>Unrestricted Funds</b>			
General funds		402,887	335,539
Designated funds		-61,747	-
		<b><u>341,139</u></b>	<b><u>335,539</u></b>

For the year ending 31/12/2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. Approved by the Board of Trustees on 15/09/2024 and signed on their behalf by:



Asim Hussain  
15/9/2024

**Al Hikam**  
**Notes to the Accounts**  
**For the year ended 31<sup>st</sup> December, 2023**

**1. ACCOUNTING POLICIES**

**a) Basis of Accounting**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**b) Incoming Resources**

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

**c) Resources Expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

**d) Allocation & Apportionment of costs**

All costs relate to the single activity of the charitable company and are recognised accordingly.

**e) 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. Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

**Al Hikam**  
**Notes to the Accounts**  
**For the year ended 31<sup>st</sup> December, 2023**

<b>2. Tangible Fixed Assets:</b>	<b>Freehold Property £</b>	<b>Improvements to Property £</b>	<b>Fixture &amp; Fittings £</b>	<b>Equipment £</b>	<b>Total £</b>
<b>Cost</b>					
As at 1/1/2023	348,338	51,721	38,179	12,787	451,025
As at 31/12/2023	348,338	51,721	38,179	12,787	451,025
<b>Depreciation</b>					
At 1/1/2023	-	32,750	17,294	8,104	58,148
For the year	-	2,846	3,133	702	6,681
At 31/12/2023	-	<b>35,596</b>	<b>20,427</b>	<b>8,806</b>	<b>64,829</b>
<b>Net Book Value</b>					
At 31/12/2023	<b>348,338</b>	<b>16,125</b>	<b>17,752</b>	<b>3,981</b>	<b>386,196</b>
At 31/12/2022	<b>348,338</b>	<b>18,971</b>	<b>20,885</b>	<b>4,683</b>	<b>392,877</b>

<b>3. Intangible Fixed Assets</b>	<b>Web Development £</b>
<b>Cost</b>	
As at 1/1/2023	43,186
As at 31/12/2023	43,186
<b>Depreciation</b>	
At 1/1/2023	34,550
For the year	4,319
At 31/12/2023	<b>38,869</b>
<b>Net Book Value</b>	
At 31/12/2023	<b>4,317</b>
At 31/12/2022	<b>8,636</b>

<b>4. Creditors: Falling during 1 year</b>	<b>2023 £</b>	<b>2022 £</b>
Other creditors	-	11,033
	-	<b>11,033</b>

<b>5. Unrestricted funds</b>	<b>Brought forward £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Transfer £</b>	<b>Carried forward £</b>
Designated funds	-	11,152	72,900	-	-61,747
General funds	335,539	204,235	136,887	-	402,887
	<b>335,539</b>	<b>215,387</b>	<b>209,786</b>	-	<b>341,139</b>

**Al Hikam**  
**Notes to the Accounts**  
**For the year ended 31<sup>st</sup> December 2023**

<b>6. Incoming Resources</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2023 £</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2022 £</b>
<b>Incoming resources from generated funds</b>						
<b>Grants</b>						
Voluntary Income	204,235	11,152	215,387	109,813	-	109,813
Gift Aid	-	-	-	-	-	-
	<b>204,235</b>	<b>11,152</b>	<b>215,387</b>	<b>109,813</b>	<b>-</b>	<b>109,813</b>
<b>Grants</b>						
Activities for generating funds	-	-	-	-	-	-
	<b>204,235</b>	<b>11,152</b>	<b>215,387</b>	<b>109,813</b>	<b>-</b>	<b>109,813</b>

<b>7. Resources Expended</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Unrestricted funds</b>		
<b>Charitable activities</b>		
Donation	6,757	5,315
Loan Repayment	8,199	-
	<b>14,956</b>	<b>5,315</b>
<b>Restricted funds</b>		
	<b>2023 £</b>	<b>2022 £</b>
Orphans	100	-
Mosque	5,550	-
COVID	40,000	-
Cave Work	2,535	-
Building	24,714	3,348
	<b>72,900</b>	<b>3,348</b>

**Al Hikam**  
**Notes to the Accounts**  
**For the year ended 31<sup>st</sup> December, 2023**

<b>Admin cost</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Heat, Light & Gas	25,444	11,654
Repairing	9,543	23,012
Bank Charges	1,307	2,657
Advertisement	8,250	3,124
Water	2,223	-
Internet	313	-
Subscription	684	-
Insurance	3,840	8,011
License	82	-
Miscellaneous	7,357	8,495
Trading	4,526	-
Travelling	3,793	-
Rent & Rates	-	9,342
Motor	-	899
Printing & Stationary	639	-
Telephone/Telecommunication	935	3,410
Software/Website	772	4,319
Fixture & Fittings	-	3,686
Equipment	-	826
Loan interest	-	270
Wages	51,460	2,821
	<b>121,168</b>	<b>82,526</b>
<b>Governance cost</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accountancy	763	-
	<b>763</b>	<b>-</b>

**AL-HIKAM**

England & Wales - Charity number 1160729

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# Accounts

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**REGISTERED COMPANY NUMBER: 09210531 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1160729**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2022**  
**for**  
**Al-Hikam**

Isaacs  
Trust House  
St James Business Park  
5 New Augustus Street  
Bradford  
West Yorkshire  
BD1 5LL

**Al-Hikam**

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

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## **Al-Hikam**

### **Report of the Trustees** **for the Year Ended 31 December 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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

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

09210531 (England and Wales)

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

1160729

##### **Registered office**

12 Bull Royd Lan  
Bradford  
BD8 0LJ

##### **Trustees**

Asim Hussain

##### **Company Secretary**

##### **Independent Examiner**

Isaacs  
Trust House  
St James Business Park  
5 New Augustus Street  
Bradford  
West Yorkshire  
BD1 5LL

Approved by order of the board of trustees on 21 December 2023 and signed on its behalf by:

Asim Hussain- Trustee

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

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**Independent examiner's report to the trustees of Al-Hikam ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Isaacs Accountants (UK) Ltd

Isaacs  
Trust House  
St James Business Park  
5 New Augustus Street  
Bradford  
West Yorkshire  
BD1 5LL

21 December 2023

**Al-Hikam**

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

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		<b>2022</b>	2021
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
		<b>£</b>	£
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<b>75,709</b>	74,763
Other income		<b>34,104</b>	-
<b>Total</b>		<b>109,813</b>	74,763
<b>EXPENDITURE ON</b>			
Raising funds	2	<b>91,189</b>	82,138
<b>NET INCOME/(EXPENDITURE)</b>		<b>18,624</b>	(7,375)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>316,915</b>	324,290
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>335,539</b>	316,915

The notes form part of these financial statements

**Al-Hikam**

**Balance Sheet**  
**31 December 2022**

		<b>2022</b>	2021
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
		<b>£</b>	£
<b>FIXED ASSETS</b>	Notes		
Intangible assets	6	<b>8,636</b>	12,954
Tangible assets	7	<b>392,877</b>	393,516
		<hr/>	<hr/>
		<b>401,513</b>	406,470
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		<b>20,914</b>	15,639
<b>CREDITORS</b>			
Amounts falling due within one year	8	<b>(11,033)</b>	(10,566)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<b>9,881</b>	5,073
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>411,394</b>	411,543
<b>CREDITORS</b>			
Amounts falling due after more than one year	9	<b>(75,855)</b>	(94,628)
		<hr/>	<hr/>
<b>NET ASSETS</b>		<b>335,539</b>	316,915
		<hr/>	<hr/>
<b>FUNDS</b>	11		
Unrestricted funds		<b>335,539</b>	316,915
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		<b>335,539</b>	316,915
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Al-Hikam**

**Balance Sheet - continued**

**31 December 2022**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 December 2023 and were signed on its behalf by:

Asim Hussain - Trustee

The notes form part of these financial statements

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

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Improvements to property	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 15% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Al-Hikam**

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

**2. RAISING FUNDS**

**Raising donations and legacies**

	<b>2022</b>	2021
	<b>£</b>	£
Motor	<b>899</b>	1,849
Support costs	<b>90,290</b>	80,289
	<b><u>91,189</u></b>	<u>82,138</u>

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

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

	<b>2022</b>	2021
	<b>£</b>	£
Depreciation - owned assets	<b>7,860</b>	7,973
Web development amortisation	<b>4,318</b>	4,319
	<b><u>12,178</u></b>	<u>12,292</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	<u>74,763</u>
<b>EXPENDITURE ON</b>	
Raising funds	<u>82,138</u>
<b>NET INCOME/(EXPENDITURE)</b>	(7,375)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>324,290</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>316,915</u></u>

**Al-Hikam**

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

**6. INTANGIBLE FIXED ASSETS**

	Web development £
<b>COST</b>	
At 1 January 2022 and 31 December 2022	<u>43,186</u>
<b>AMORTISATION</b>	
At 1 January 2022	30,232
Charge for year	4,318
At 31 December 2022	<u>34,550</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u>8,636</u>
At 31 December 2021	<u>12,954</u>

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2022	348,338	51,721	30,958	12,787	443,804
Additions	-	-	7,221	-	7,221
At 31 December 2022	<u>348,338</u>	<u>51,721</u>	<u>38,179</u>	<u>12,787</u>	<u>451,025</u>
<b>DEPRECIATION</b>					
At 1 January 2022	-	29,402	13,608	7,278	50,288
Charge for year	-	3,348	3,686	826	7,860
At 31 December 2022	-	<u>32,750</u>	<u>17,294</u>	<u>8,104</u>	<u>58,148</u>
<b>NET BOOK VALUE</b>					
At 31 December 2022	<u>348,338</u>	<u>18,971</u>	<u>20,885</u>	<u>4,683</u>	<u>392,877</u>
At 31 December 2021	<u>348,338</u>	<u>22,319</u>	<u>17,350</u>	<u>5,509</u>	<u>393,516</u>

**Al-Hikam**

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

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

	2022	2021
	£	£
Bank loans and overdrafts (see note 10)	2,120	2,120
Trade creditors	4,973	4,972
Al Hikam Tours Limited	3,140	3,140
Social security and other taxes	800	334
	<u>11,033</u>	<u>10,566</u>

**9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2022	2021
	£	£
Other loans (see note 10)	<u>75,855</u>	<u>94,628</u>

**10. LOANS**

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>2,120</u>	<u>2,120</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
BB Loan	21,765	24,488
Repayable otherwise than by instalments:		
Other loans more 5yrs non-inst	<u>54,090</u>	<u>70,140</u>

**11. MOVEMENT IN FUNDS**

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	316,915	18,624	335,539
	<u>316,915</u>	<u>18,624</u>	<u>335,539</u>
<b>TOTAL FUNDS</b>	<u>316,915</u>	<u>18,624</u>	<u>335,539</u>

Al-Hikam

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

**11. MOVEMENT IN FUNDS - continued**

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>109,813</b>	<b>(91,189)</b>	<b>18,624</b>
<b>TOTAL FUNDS</b>	<b>109,813</b>	<b>(91,189)</b>	<b>18,624</b>

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	324,290	(7,375)	316,915
<b>TOTAL FUNDS</b>	<b>324,290</b>	<b>(7,375)</b>	<b>316,915</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	74,763	(82,138)	(7,375)
<b>TOTAL FUNDS</b>	<b>74,763</b>	<b>(82,138)</b>	<b>(7,375)</b>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	324,290	11,249	335,539
<b>TOTAL FUNDS</b>	<b>324,290</b>	<b>11,249</b>	<b>335,539</b>

**Al-Hikam**

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

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**11. MOVEMENT IN FUNDS - continued**

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	184,576	(173,327)	11,249
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>184,576</u>	<u>(173,327)</u>	<u>11,249</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

Al-Hikam

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	1	1
Donations	<u>75,708</u>	<u>74,762</u>
	<b>75,709</b>	<b>74,763</b>
<b>Other income</b>		
Government Grants	<u>34,104</u>	<u>-</u>
<b>Total incoming resources</b>	<b>109,813</b>	<b>74,763</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Motor	899	1,849
<b>Support costs</b>		
<b>Management</b>		
Wages	2,821	-
Rent and rates	9,342	2,614
Insurance	8,011	7,224
Light and heat	11,654	8,434
Telephone	3,410	580
Postage and stationery	-	175
Advertising	3,124	1,565
Sundries	8,495	7,080
Repairs and renewals	23,012	22,937
Donations	5,315	7,506
Travel	-	6,700
Computer software	4,319	4,319
Improvements to property	3,348	3,939
Fixtures and fittings	3,686	3,062
Computer equipment	826	972
Bank loan interest	270	-
	<u>87,633</u>	<u>77,107</u>
<b>Finance</b>		
Bank charges	<u>2,657</u>	<u>3,182</u>
<b>Total resources expended</b>	<b>91,189</b>	<b>82,138</b>
<b>Net income/(expenditure)</b>	<b><u>18,624</u></b>	<b><u>(7,375)</u></b>

This page does not form part of the statutory financial statements

**AL-HIKAM**

England & Wales - Charity number 1160729

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# Accounts

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**REGISTERED COMPANY NUMBER: 09210531 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1160729**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2021**  
**for**  
**Al-Hikam**

Isaacs  
Trust House  
St James Business Park  
5 New Augustus Street  
Bradford  
West Yorkshire  
BD1 5LL

**Al-Hikam**

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

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**Al-Hikam**

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

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

09210531 (England and Wales)

**Registered Charity number**

1160729

**Registered office**

12 Bull Royd Lan  
Bradford  
BD8 0LJ

**Trustees**

Zaheer Nazir  
Adil Shahzad  
Assaid Hussain

**Company Secretary**

**Independent Examiner**

Isaacs  
Trust House  
St James Business Park  
5 New Augustus Street  
Bradford  
West Yorkshire  
BD1 5LL

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Adil Shahzad - Trustee

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

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**Independent examiner's report to the trustees of Al-Hikam ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Isaacs Accountants (UK) Ltd  
ACCA  
Isaacs  
Trust House  
St James Business Park  
5 New Augustus Street  
Bradford  
West Yorkshire  
BD1 5LL

Date: .....

**Al-Hikam**

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

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		<b>2021</b>	2020
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
		<b>£</b>	£
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<b>74,763</b>	77,048
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
Raising funds	2	<b>82,138</b>	84,196
		<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(7,375)</b>	(7,148)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>324,290</b>	331,438
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>316,915</b>	324,290
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**Al-Hikam**

**Balance Sheet**  
**31 December 2021**

		<b>2021</b>	2020
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
		<b>£</b>	£
<b>FIXED ASSETS</b>	Notes		
Intangible assets	6	<b>12,954</b>	17,273
Tangible assets	7	<b>393,516</b>	394,132
		<hr/> <b>406,470</b>	<hr/> 411,405
<b>CURRENT ASSETS</b>			
Debtors	8	-	30,000
Cash at bank and in hand		<b>15,639</b>	10,454
		<hr/> <b>15,639</b>	<hr/> 40,454
<b>CREDITORS</b>			
Amounts falling due within one year	9	<b>(10,566)</b>	(7,429)
		<hr/> <b>5,073</b>	<hr/> 33,025
<b>NET CURRENT ASSETS</b>			
		<hr/> <b>411,543</b>	<hr/> 444,430
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<hr/> <b>411,543</b>	<hr/> 444,430
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	<b>(94,628)</b>	(120,140)
		<hr/> <b>316,915</b>	<hr/> 324,290
<b>NET ASSETS</b>			
		<hr/> <b>316,915</b>	<hr/> 324,290
<b>FUNDS</b>	12		
Unrestricted funds		<b>316,915</b>	324,290
		<hr/> <b>316,915</b>	<hr/> 324,290
<b>TOTAL FUNDS</b>			
		<hr/> <b>316,915</b>	<hr/> 324,290

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Al-Hikam**

**Balance Sheet - continued**

**31 December 2021**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....  
Adil Shahzad - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 31 December 2021**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Improvements to property	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 15% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Al-Hikam**

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

**2. RAISING FUNDS**

**Raising donations and legacies**

	<b>2021</b>	2020
	<b>£</b>	£
Staff costs	<b>900</b>	-
Motor	<b>1,849</b>	213
Support costs	<b>79,389</b>	83,983
	<b><u>82,138</u></b>	<u>84,196</u>

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

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

	<b>2021</b>	2020
	<b>£</b>	£
Depreciation - owned assets	<b>7,973</b>	8,080
Web development amortisation	<b>4,319</b>	4,318
	<b><u>12,292</u></b>	<u>12,400</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	77,048
	<u>77,048</u>
<b>EXPENDITURE ON</b>	
Raising funds	84,196
	<u>84,196</u>
<b>NET INCOME/(EXPENDITURE)</b>	(7,148)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	331,438
	<u>331,438</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>324,290</u>

**Al-Hikam**

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

**6. INTANGIBLE FIXED ASSETS**

	Web development £
<b>COST</b>	
At 1 January 2021 and 31 December 2021	<u>43,186</u>
<b>AMORTISATION</b>	
At 1 January 2021	25,913
Charge for year	4,319
At 31 December 2021	<u>30,232</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u><u>12,954</u></u>
At 31 December 2020	<u><u>17,273</u></u>

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2021	348,338	51,721	23,601	12,787	436,447
Additions	-	-	7,357	-	7,357
At 31 December 2021	<u>348,338</u>	<u>51,721</u>	<u>30,958</u>	<u>12,787</u>	<u>443,804</u>
<b>DEPRECIATION</b>					
At 1 January 2021	-	25,464	10,546	6,305	42,315
Charge for year	-	3,938	3,062	973	7,973
At 31 December 2021	<u>-</u>	<u>29,402</u>	<u>13,608</u>	<u>7,278</u>	<u>50,288</u>
<b>NET BOOK VALUE</b>					
At 31 December 2021	<u><u>348,338</u></u>	<u><u>22,319</u></u>	<u><u>17,350</u></u>	<u><u>5,509</u></u>	<u><u>393,516</u></u>
At 31 December 2020	<u><u>348,338</u></u>	<u><u>26,257</u></u>	<u><u>13,055</u></u>	<u><u>6,482</u></u>	<u><u>394,132</u></u>

**Al-Hikam**

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

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<b>8. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>			
		<b>2021</b>	2020
		<b>£</b>	<b>£</b>
Al Hikam Tours		-	30,000
		<u>          </u>	<u>          </u>
<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
		<b>2021</b>	2020
		<b>£</b>	<b>£</b>
Bank loans and overdrafts (see note 11)		2,120	2,120
Trade creditors		4,972	4,975
Al Hikam Tours Limited		3,140	-
Social security and other taxes		334	334
		<u>          </u>	<u>          </u>
		<b>10,566</b>	<b>7,429</b>
		<u>          </u>	<u>          </u>
<b>10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>			
		<b>2021</b>	2020
		<b>£</b>	<b>£</b>
Other loans (see note 11)		94,628	120,140
		<u>          </u>	<u>          </u>
<b>11. LOANS</b>			
An analysis of the maturity of loans is given below:			
		<b>2021</b>	2020
		<b>£</b>	<b>£</b>
Amounts falling due within one year on demand:			
Bank overdrafts		2,120	2,120
		<u>          </u>	<u>          </u>
Amounts falling due in more than five years:			
Repayable by instalments:			
BB Loan		24,488	50,000
Repayable otherwise than by instalments:			
Other loans more 5yrs non-inst		70,140	70,140
		<u>          </u>	<u>          </u>
<b>12. MOVEMENT IN FUNDS</b>			
		Net	At
	At 1.1.21	movement	31.12.21
	£	in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	324,290	(7,375)	316,915
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>324,290</b>	<b>(7,375)</b>	<b>316,915</b>
	<u>          </u>	<u>          </u>	<u>          </u>

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

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	74,763	(82,138)	(7,375)
<b>TOTAL FUNDS</b>	<b>74,763</b>	<b>(82,138)</b>	<b>(7,375)</b>

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	331,438	(7,148)	324,290
<b>TOTAL FUNDS</b>	<b>331,438</b>	<b>(7,148)</b>	<b>324,290</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	77,048	(84,196)	(7,148)
<b>TOTAL FUNDS</b>	<b>77,048</b>	<b>(84,196)</b>	<b>(7,148)</b>

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	331,438	(14,523)	316,915
<b>TOTAL FUNDS</b>	<b>331,438</b>	<b>(14,523)</b>	<b>316,915</b>

**Al-Hikam**

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

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**12. MOVEMENT IN FUNDS - continued**

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	151,811	(166,334)	(14,523)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>151,811</u>	<u>(166,334)</u>	<u>(14,523)</u>

**13. RELATED PARTY DISCLOSURES**

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

Al-Hikam

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021

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	2021	2020
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	1	1
Donations	<u>74,762</u>	<u>77,047</u>
	<u>74,763</u>	<u>77,048</u>
<b>Total incoming resources</b>	<b>74,763</b>	<b>77,048</b>
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	900	-
Motor	<u>1,849</u>	<u>213</u>
	<u>2,749</u>	<u>213</u>
 <b>Support costs</b>		
<b>Management</b>		
Rates and water	2,614	3,249
Insurance	7,224	5,435
Light and heat	8,434	6,920
Telephone	580	2,887
Postage and stationery	175	500
Advertising	1,565	1,883
Sundries	6,180	42,632
Repairs and renewals	22,937	915
Donations	7,506	4,883
Travel	6,700	-
Computer software	4,319	4,319
Improvements to property	3,939	4,634
Fixtures and fittings	3,062	2,304
Computer equipment	<u>972</u>	<u>1,144</u>
	<u>76,207</u>	<u>81,705</u>
 <b>Finance</b>		
Bank charges	<u>3,182</u>	<u>2,278</u>
<b>Total resources expended</b>	<b><u>82,138</u></b>	<b><u>84,196</u></b>
<b>Net expenditure</b>	<b><u>(7,375)</u></b>	<b><u>(7,148)</u></b>

This page does not form part of the statutory financial statements

**AL-HIKAM**

England & Wales - Charity number 1160729

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 09210531 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1160729**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2020**  
**for**  
**Al-Hikam**

Isaacs  
Trust House  
St James Business Park  
5 New Augustus Street  
Bradford  
West Yorkshire  
BD1 5LL

**Al-Hikam**

**Contents of the Financial Statements**  
**for the Year Ended 31 December 2020**

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**Al-Hikam**

**Report of the Trustees**  
**for the Year Ended 31 December 2020**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

09210531 (England and Wales)

**Registered Charity number**

1160729

**Registered office**

12 Bull Royd Lan  
Bradford  
BD8 0LJ

**Trustees**

Zaheer Nazir  
Adil Shahzad  
Assaid Hussain

**Company Secretary**

**Independent Examiner**

Isaacs  
Trust House  
St James Business Park  
5 New Augustus Street  
Bradford  
West Yorkshire  
BD1 5LL

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Adil Shahzad - Trustee

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

---

**Independent examiner's report to the trustees of Al-Hikam ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Isaacs Accountants (UK) Ltd  
ACCA  
Isaacs  
Trust House  
St James Business Park  
5 New Augustus Street  
Bradford  
West Yorkshire  
BD1 5LL

Date: .....

Al-Hikam

Statement of Financial Activities  
for the Year Ended 31 December 2020

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		<b>2020</b>	2019
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
		<b>£</b>	£
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<b>77,048</b>	131,874
<b>EXPENDITURE ON</b>			
Raising funds	2	<b>84,196</b>	114,535
<b>NET INCOME/(EXPENDITURE)</b>		<b>(7,148)</b>	17,339
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>331,438</b>	314,099
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>324,290</b>	331,438

The notes form part of these financial statements

Al-Hikam

Balance Sheet  
31 December 2020

		<b>2020</b>	2019
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
		<b>£</b>	£
<b>FIXED ASSETS</b>	Notes		
Intangible assets	6	<b>17,273</b>	21,591
Tangible assets	7	<b>394,132</b>	397,154
		<hr/>	<hr/>
		<b>411,405</b>	418,745
<b>CURRENT ASSETS</b>			
Debtors	8	<b>30,000</b>	-
Cash at bank and in hand		<b>10,454</b>	11,669
		<hr/>	<hr/>
		<b>40,454</b>	11,669
<b>CREDITORS</b>			
Amounts falling due within one year	9	<b>(7,429)</b>	(9,376)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<b>33,025</b>	2,293
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>444,430</b>	421,038
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	<b>(120,140)</b>	(89,600)
		<hr/>	<hr/>
<b>NET ASSETS</b>		<b>324,290</b>	331,438
		<hr/>	<hr/>
<b>FUNDS</b>	12		
Unrestricted funds		<b>324,290</b>	331,438
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		<b>324,290</b>	331,438
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Al-Hikam**

**Balance Sheet - continued**  
**31 December 2020**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....  
Adil Shahzad - Trustee

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 December 2020

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Improvements to property	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 15% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Al-Hikam

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

**2. RAISING FUNDS**

**Raising donations and legacies**

	<b>2020</b>	2019
	<b>£</b>	£
Staff costs	-	775
Motor	<b>213</b>	345
Support costs	<b>83,983</b>	110,258
	<b>84,196</b>	111,378

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

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

	<b>2020</b>	2019
	<b>£</b>	£
Depreciation - owned assets	<b>8,080</b>	8,615
Web development amortisation	<b>4,318</b>	4,319

**4. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

	<b>2020</b>	2019
	<b>£</b>	£
Trustees' expenses	-	3,157

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	131,874
<b>EXPENDITURE ON</b>	
Raising funds	114,535
<b>NET INCOME</b>	17,339
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	314,099

Al-Hikam

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

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

Unrestricted  
fund  
£

**TOTAL FUNDS CARRIED FORWARD**

331,438

6. **INTANGIBLE FIXED ASSETS**

Web  
development  
£

**COST**

At 1 January 2020 and 31 December 2020

43,186

**AMORTISATION**

At 1 January 2020

21,595

Charge for year

4,318

At 31 December 2020

25,913

**NET BOOK VALUE**

At 31 December 2020

17,273

At 31 December 2019

21,591

7. **TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2020	348,338	51,721	18,543	12,787	431,389
Additions	-	-	5,058	-	5,058
At 31 December 2020	348,338	51,721	23,601	12,787	436,447
<b>DEPRECIATION</b>					
At 1 January 2020	-	20,830	8,243	5,162	34,235
Charge for year	-	4,634	2,303	1,143	8,080
At 31 December 2020	-	25,464	10,546	6,305	42,315
<b>NET BOOK VALUE</b>					
At 31 December 2020	348,338	26,257	13,055	6,482	394,132
At 31 December 2019	348,338	30,891	10,300	7,625	397,154

Al-Hikam

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

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<b>8. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	<b>2020</b>	<b>2019</b>
	£	£
Al Hikam Tours	<u>30,000</u>	<u>-</u>
<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2020</b>	<b>2019</b>
	£	£
Bank loans and overdrafts (see note 11)	2,120	2,120
Trade creditors	4,975	6,072
Social security and other taxes	334	409
Wages	-	775
	<u>7,429</u>	<u>9,376</u>
<b>10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	<b>2020</b>	<b>2019</b>
	£	£
Other loans (see note 11)	<u>120,140</u>	<u>89,600</u>
<b>11. LOANS</b>		
An analysis of the maturity of loans is given below:		
	<b>2020</b>	<b>2019</b>
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>2,120</u>	<u>2,120</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
BB Loan	50,000	-
Repayable otherwise than by instalments:		
Other loans more 5yrs non-inst	<u>70,140</u>	<u>89,600</u>

Al-Hikam

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

12. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	331,438	(7,148)	324,290
<b>TOTAL FUNDS</b>	<u>331,438</u>	<u>(7,148)</u>	<u>324,290</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	77,048	(84,196)	(7,148)
<b>TOTAL FUNDS</b>	<u>77,048</u>	<u>(84,196)</u>	<u>(7,148)</u>

**Comparatives for movement in funds**

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	314,099	17,339	331,438
<b>TOTAL FUNDS</b>	<u>314,099</u>	<u>17,339</u>	<u>331,438</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	131,874	(114,535)	17,339
<b>TOTAL FUNDS</b>	<u>131,874</u>	<u>(114,535)</u>	<u>17,339</u>

**Al-Hikam**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2020**

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**12. MOVEMENT IN FUNDS - continued**

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	314,099	10,191	324,290
<b>TOTAL FUNDS</b>	<u>314,099</u>	<u>10,191</u>	<u>324,290</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	208,922	(198,731)	10,191
<b>TOTAL FUNDS</b>	<u>208,922</u>	<u>(198,731)</u>	<u>10,191</u>

**13. RELATED PARTY DISCLOSURES**

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

Al-Hikam

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2020

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	2020	2019
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	1	1
Donations	77,047	131,873
	<hr/>	<hr/>
	77,048	131,874
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>77,048</b>	<b>131,874</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	-	775
Motor	213	345
	<hr/>	<hr/>
	213	1,120
<b>Other trading activities</b>		
Trustees' expenses	-	3,157
<b>Support costs</b>		
<b>Management</b>		
Rates and water	3,249	54,302
Insurance	5,435	4,543
Light and heat	6,920	8,904
Telephone	2,887	7,741
Postage and stationery	500	1,699
Advertising	1,883	8,077
Sundries	42,632	579
Repairs and renewals	915	399
Donations	4,883	216
Travel	-	7,558
Computer software	4,319	4,319
Improvements to property	4,634	5,451
Fixtures and fittings	2,304	1,818
Computer equipment	1,144	1,346
	<hr/>	<hr/>
	81,705	106,952
<b>Finance</b>		
Bank charges	2,278	3,306

This page does not form part of the statutory financial statements

**Al-Hikam**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2020**

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	2020	2019
	£	£
Total resources expended	<u>84,196</u>	<u>114,535</u>
Net (expenditure)/income	<u>(7,148)</u>	<u>17,339</u>

This page does not form part of the statutory financial statements