

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

---

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

---

### **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

---

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

---

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

---

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<br>funds<br>£ | Restricted<br>funds<br>£ | 2024<br>£      | 2023<br>£      |
|--|----------------------------|--------------------------|----------------|----------------|
| <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**

| <b>Assets</b>                                     | <b>Notes</b> | <b>2024</b><br><b>£</b> | <b>2023</b><br><b>£</b> |
|---|--------------|-------------------------|-------------------------|
| <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>              |              | <b>338,423</b>          | <b>341,139</b>          |
| <b>CAPITAL AND RESERVES</b>                       |              |                         |                         |
| <b>Unrestricted Funds</b>                         |              |                         |                         |
| General funds                                     |              | 342,625                 | 402,887                 |
| Designated funds                                  |              | -4,201                  | -61,747                 |
|   |              | <b>338,423</b>          | <b>341,139</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:

**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<br/>£</b> | <b>Improvements to Property<br/>£</b> | <b>Fixture &amp; Fittings<br/>£</b> | <b>Equipment<br/>£</b> | <b>Total<br/>£</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<br/>£</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<br/>£</b> | <b>2023<br/>£</b> |
|--|-------------------|-------------------|
| Other creditors                            | -                 | -                 |
|  | <b>-</b>          | <b>-</b>          |

| <b>5. Unrestricted funds</b> | <b>Brought forward<br/>£</b> | <b>Incoming resources<br/>£</b> | <b>Outgoing resources<br/>£</b> | <b>Transfer<br/>£</b> | <b>Carried forward<br/>£</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>-</b>              | <b>338,423</b>               |

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

| <b>6. Incoming Resources</b>                   | <b>Unrestricted funds<br/>£</b> | <b>Restricted funds<br/>£</b> | <b>2024<br/>£</b> | <b>Unrestricted funds<br/>£</b> | <b>Restricted funds<br/>£</b> | <b>2023<br/>£</b> |
|--|---------------------------------|-------------------------------|-------------------|---------------------------------|-------------------------------|-------------------|
| <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>    |

| <b>7. Resources Expended</b> | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|------------------------------|-------------------|-------------------|
| <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<br/>£</b> | <b>2023<br/>£</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> |

| <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>  |