

REGISTERED CHARITY NUMBER: 1174990

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2020
FOR
HAMIDIYA COMMUNITY ORGANISATION

Mibsons Limited
Chartered Certified Accountant
180 Birmingham Road
West Bromwich
West Midlands
B70 6QG

HAMIDIYA COMMUNITY ORGANISATION

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FOR THE YEAR ENDED 30 NOVEMBER 2020

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HAMIDIYA COMMUNITY ORGANISATION

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30 NOVEMBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 30 November 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 2015).

OBJECTIVES AND ACTIVITIES

The purposes of the charity as set out in its governing document.

1. Fulfilling the spiritual and religious need of the Muslim community in Leicester together with serving humanity in general.
2. To advance the education of the public and young people so that they may grow to become good citizens;
3. To relieve financial hardship, distress and suffering among poor people, orphans, victims of natural disasters and those in need by making grants for water, clothing, medical treatment, rehabilitation and accommodation.

The main activities undertaken in relation to those purposes during the period.

1. HCO provides Islamic education for boys and girls; presently, 90 students attend during weekday evenings. The syllabus caters for students from age 4 to 16+. Classes include male and female adult classes, revision classes, special needs classes.
2. Weekly assemblies are held providing wholesome advice and guidance to the youth. Weekly Friday prayers services are held, providing advice and guidance to the local community.
3. From time-to-time fund raisers are held where money is raised for both local and international charities. The students are encouraged to plan fund raisers, working creatively to arrange the various activities in order to make the days enjoyable for visitors and to gain maximum benefit from them." Moving to the new facility has enabled local SEND students to make use of the facility also

The charity's strategies for achieving its aims and objectives in the future.

1. The previous building was restrictive due to its small size as well as cost implications of hiring from the local council. The strategy previously was to find, then buy/hire larger premises to further the objectives and cater for the wider community and this was achieved. A better fit for purpose building was acquired in March 2020.
 2. The new property is situated next to a park. Intentions are to use the park facilities to encourage good health and wellbeing, exercise, and football coaching with a view to giving the local youth something productive and constructive to occupy their free time with.
 3. There was a need for some renovations, including improving the toilet and ablution facilities. Now there is more potential to use the facility for bespoke programmes for attendees, including youth groups, women's education sessions, parent and toddler sessions, a library providing the various groups which use the centre with wholesome mainstream faith material to expand their knowledge.
- It is hoped that the new facility will be used everyday; during the weekdays, evenings and weekends, to maximise benefit and meet the growing needs of the diverse local community, becoming a hub of education, prayer, activity, recreation, advice & guidance and wellbeing.

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How the activities undertaken during the period contributed to the achievement of the aims and objectives.

HCO prides itself in the delivery of wholesome faith education and theology, being taught in classes to children and young adults. This provision increases their faith awareness and encourages them to live as upright and model citizens by providing them with the knowledge, life skills and tools with which to live in modern British society. Fund raising events have contributed to the achievement of the third objective, i.e., relieve financial hardship.

During the Covid-19 related national lockdown, lessons continued online to ensure that the children do not miss studies, falling behind in their supplementary faith education. Thereafter, classes were gradually resumed in the new premises as the situation resolved and restrictions were gradually lifted, in line with government guidelines.

The contribution of volunteers during the period.

Volunteers support the charity. Without their support, the charity would be unable to carry out its objectives. Volunteers play a useful part in carrying out handy work, supporting fundraising events, supporting football tournaments and training, as well as supporting with the day to day running of the establishment. Some volunteers have administrative roles in the charity. In this period, volunteers were relied upon greatly to fulfil government protocols during the national Covid-19 lockdown and upon the easing of restrictions.

Much of the running of the charity relies on volunteers and good will.

The main achievements and performance of the charity during the period.

Another year has been completed. Children have progressed through their classes. Some have completed and graduated from the institute.

During this period HCO have dedicated much time in negotiations with the owner of the new premises. Discussions were ongoing in order to decide on the services being offered at the new premises and discussions were held with architects and building contractors in order to maximise usage and cater for the intended services.

Fundraising activities during the period.

During the period listed above, all fundraising efforts were focused on raising funds to acquire the new premises. Efforts were also focused on acquiring a steady donation income for the running and maintenance costs of the new premises.

The difference the charity's performance during the period has made to the beneficiaries of the charity.

All attendees of classes benefit from the sessions on a daily basis. On some occasions, parents attend in search of support through personal issues they are undergoing. Children with special needs attend and benefit from the activities of the charity. Members of the community with disabilities attend as a matter of course.

The degree to which the achievements and performance during the period have benefited wider society.

By achieving the objectives of the charity, the wider society benefit greatly. See objectives above.

HAMIDIYA COMMUNITY ORGANISATION

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30 NOVEMBER 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Hamidiya Community Organisation is registered with the Charity commission (Registration Number 1174990) and constituted by the deed of trust.

Organisational Structure

The Charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet together as a body quarterly and are responsible for all decision taken in relating to running the organisation facilities and the activities provided by the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Governing document

On 04 October 2017 Hamidiya Community Organisation was granted registration as Charitable Incorporated Origination (Charity Number 1174990).

Principal address

11 Abbotsford Road
Leicester
LE5 4DA

Trustees

Mr Salim Esmail Seedat
Mr. Ibrahim Patel
Mr. Idrees Khan
Mr. Ahmed Patel
Mr. Shabir Sidat
Mr. Muhammad Patel
Mr. Ahmed Ebrahim Dadibhai
Mr. Ismail Patel

STATEMENT OF TRUSTEES'S RESPONSIBILITIES

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;

HAMIDIYA COMMUNITY ORGANISATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 NOVEMBER 2020

- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 29 October 2021

Mr. Shabir Sidat
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HAMIDIYA COMMUNITY ORGANISATION

Independent examiner's report to the trustees of Hamidiya Community Organisation

I report to the charity trustees on my examination of the accounts of the Hamidiya Community Organisation for the year ended 30 November 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Mibsons Limited

Chartered Certified Accountant
180 Birmingham Road
West Bromwich
West Midlands
B70 6QG

Date: 29 October 2021

HAMIDIYA COMMUNITY ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2020

		Unrestricted funds	Restricted funds	30/11/20 Total funds	30/11/19 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	105,484	105,484	352,426
Other trading activities	3	27,388	-	27,388	25,531
Total		27,388	105,484	132,872	377,957
Closing stock movement		-	-	-	-
 EXPENDITURE ON					
Support costs	4	36,793	2,435	39,228	37,161
NET INCOME		(9,405)	103,049	93,644	340,796
 RECONCILIATION OF FUNDS					
Total funds brought forward		669	362,364	363,033	22,238
TOTAL FUNDS CARRIED FORWARD		(8,736)	465,413	456,677	363,034

The notes form part of these financial statements

HAMIDIYA COMMUNITY ORGANISATION

BALANCE SHEET
AT 30 NOVEMBER 2020

		30/11/20 Total Funds	30/11/19 Total Funds
	Notes	£	£
FIXED ASSETS			
Tangible assets	12	388,861	
		388,861	-
CURRENT ASSETS			
Debtors	13	75,025	43
Bank Account		7,101	3,099
Deposit Accounts		21,547	365,961
		103,673	369,103
CREDITORS			
Amounts falling due within one year	8	(35,857)	(6,069)
NET CURRENT ASSETS		67,816	363,034
TOTAL ASSETS LESS CURRENT LIABILITIES		456,677	363,034
NET ASSETS		456,677	363,034
FUNDS	10		
Balance Brought forward		363,034	22,238
Unrestricted funds		(2,096)	(1,276)
Movement in funds		94,187	
Restricted funds		1,552	342,072
TOTAL FUNDS		456,677	363,034

The financial statements were approved by the Board of Trustees on 29 October 2021 and were signed on its behalf by:

Mr. Shabir Sidat
Trustee

The notes form part of these financial statements

HAMIDIYA COMMUNITY ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 30 NOVEMBER 2020**

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

Premises	Not Applicable
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Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 DONATIONS AND LEGACIES

	30/11/20	30/11/19
	£	£
Donations - Unrestricted	-	9,130
Donations - Restricted	93,883	343,296
HMRC - Gift Aid - Unrestricted	7,309	515
HMRC- JRS Grant- Restricted	4,291	-
	<u>105,484</u>	<u>352,941</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2020

3 OTHER TRADING ACTIVITIES

	30/11/20	30/11/19
	£	£
Tuition Fee	27,388	30,068
	<u>27,388</u>	<u>30,583</u>

4 SUPPORT COSTS

	30/11/20	30/11/19
		£
Management costs	39,045	36,916
Other costs	183	245
	<u>39,228</u>	<u>37,161</u>

5 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2019.

6 STAFF COSTS

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

	30/11/20	30/11/19
	£	£
Management & Staff	<u>8</u>	<u>8</u>

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

7 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Total funds 2020 £	Total funds 2019 £
INCOME AND ENDOWMENTS FROM		
Donations and legacies	-	9,130
Other trading activities	27,388	25,531
Total	<u>27,388</u>	<u>34,661</u>
 EXPENDITURE ON		
Admin and Grants	36,793	35,937
Total	<u>36,793</u>	<u>35,937</u>

HAMIDIYA COMMUNITY ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2020

NET INCOME	<u>(9,405)</u>	<u>(1,276)</u>
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RECONCILIATION OF FUNDS

Total funds brought forward	<u>669</u>	<u>669</u>
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TOTAL FUNDS CARRIED FORWARD	<u><u>(8,736)</u></u>	<u><u>(607)</u></u>
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8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/11/20	30/11/19
	£	
Loans (see note 9)	35,001	5,001
Net wages	288	288
Taxation and social security	68	280
Accruals	500	500
	<u><u>35,857</u></u>	<u><u>6,069</u></u>

9 LOANS

An analysis of the maturity of loans is given below:

	30/11/20	30/11/2019
	£	£
Amounts falling due within one year on demand:		
Interst Free Loans - Karze Hasana	<u><u>35,001</u></u>	<u><u>5,001</u></u>

10 MOVEMENT IN FUNDS

	At 1.12.19	Net	At 30.11.20
	£	£	£
Unrestricted funds			
General fund	669	(2,096)	(1,427)
Restricted funds			
General fund	362,364	95,739	458,103
TOTAL FUNDS	<u><u>363,033</u></u>	<u><u>93,643</u></u>	<u><u>456,677</u></u>

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

	Incoming	Resources	Movement in
	£	£	£
Unrestricted funds			
General fund	34,697	(36,793)	(2,096)
Restricted funds			
General fund	98,174	(2,435)	95,739
TOTAL FUNDS	<u><u>132,871</u></u>	<u><u>(39,228)</u></u>	<u><u>93,644</u></u>

HAMIDIYA COMMUNITY ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2020

11 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2020.

12 TANGIBLE FIXED ASSETS

	Freehold £	Improvement £	Totals £
COST			
At 30 Nov 2019	-	-	-
Additions	375,000	13,861	388,861
At 30 Nov 2020	<u>375,000</u>	<u>13,861</u>	<u>388,861</u>
DEPRECIATIONS			
At 30 Nov 2019	-	-	-
Charge for year	-	-	-
At 30 Nov 2020	<u>-</u>	<u>-</u>	<u>-</u>
NET BOOK VALUE			
At 30 Nov 2020	<u>375,000</u>	<u>13,861</u>	<u>388,861</u>
At 30 Nov 2019	<u>-</u>	<u>-</u>	<u>-</u>

13 DEBTORS

	30/11/20 £	30/11/19
Other Debtors	25	43
Deposit paid for leasehold property	75,000	-
	<u>75,025</u>	<u>43</u>

HAMIDIYA COMMUNITY ORGANISATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2020

	30/11/20 £	30/11/19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations - Unrestricted	-	9,130
Donations - Restricted	93,883	343,296
	93,883	352,426
Other trading activities		
Tuition Fee- Unrestricted	27,388	25,016
Sales of books	-	-
Gift Aid Tax reclaimed	7,309	515
Hmrc Job Retention Income	4,291	-
	38,988	25,531
Total incoming resources	132,872	377,957
EXPENDITURE		
Support costs		
Management		
Accountancy Fee	613	642
Advertising and PR	13	340
Books Purchase	509	103
Bank Charges	46	-
Electricity	78	-
Insurance-Premises	827	-
Legal and professional	1,157	1,724
Rent	1,572	5,547
Stationery and postage	258	190
Repairs and maintenace- Restricted	2,435	
Staff Training	140	
Wages and Salaries	31,396	28,370
	39,045	36,916
Other		
Sundries	183	245
Depreciation - Fixtures and fittings	-	-
	183	245
Total resources expended	39,228	37,161
Net Surplus/ (Deficit)	93,644	340,796

This page does not form part of the statutory financial statements