

## **AL-TOUFEEQ CHARITABLE FOUNDATION**

CHARITY NUMBER 1182340

REPORT AND ACCOUNTS  
YEAR TO 5TH APRIL 2025

<u>Contents</u>	Page No.
Legal And Administrative Information	1
Trustees Report	2
Independent Examiner's Report	3
Statement Of Financial Activities	4
Balance Sheet	5
Notes To The Accounts	6 - 8

# **AL-TOUFEEQ CHARITABLE FOUNDATION**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

**FOR THE YEAR TO 5TH APRIL 2025**

### Registration

The charity was registered with the Charity Commission for England and Wales on 6th March 2019.

### Trustees

O.T. Salar  
S.L. Harris

### Office Address

22, Valentine Road,  
Birmingham,  
B14 7AJ

### Independent Examiner

M.A. Edwards Accountants Limited  
Chartered Accountants,  
26, The Green,  
Kings Norton,  
Birmingham,  
B38 8SD.

### Bankers

Al Rayan Bank Plc.,  
4, Stratford Place,  
London,  
W1C 1AT

# AL-TOUFEEQ CHARITABLE FOUNDATION

## TRUSTEES REPORT

FOR THE YEAR TO 5TH APRIL 2025

The trustees present their report and accounts for the year to 5th April 2025.

### Principal Activity

The principal activity of the charity is making grants.

### Trustees

The trustees, who served during the year were as follows :-

O.T. Salar  
S.L. Harris

### Organisation of the Charity

The charity is run by the trustees.

### Objects

The charity's objects are to assist underprivileged individuals with basic needs, and to empower them to become self sufficient; to support other charities with compatible objects, and medical related charities.

### Review of Activities

The charity has rented the properties out, and donated monies to other charities.

### Reserves Policy

The trustees have decided that the unrestricted funds not committed or representing tangible fixed assets (free reserves) held by the charity should be not less than 6 months of expenditure. It is considered necessary to have these reserves to keep the charity running in the event of a future reduction in resources.

### Risk Review

The trustees have reviewed the risks facing the charity. They will continue to monitor resources to guard against a significant reduction in funding in the future. The trustees of the charity, are involved in, and monitor the activities to avoid a fall in quality. When planning the various activities, the trustees have had regard to the Charity Commission's general guidance on public benefit.

There were no related party transactions.

This report is prepared in accordance with the Charities SORP (FRS 102).

This report was approved by the board of trustees on 28/1/26 and signed on its behalf by :-

S.L. Harris  
Trustee



O.T. Salar  
Trustee



## **AL-TOUFEEQ CHARITABLE FOUNDATION**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AL-TOUFEEQ CHARITABLE FOUNDATION**

**FOR THE YEAR TO 5TH APRIL 2025**

I report to the trustees on the accounts of the charity for the year ended 5th April 2025, which are set out on pages 4 to 8.

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

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 under section 145 of the 2011 Act; to 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 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 examiner's 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: to keep accounting records in accordance with section 130 of the 2011 act; and to prepare accounts which accord with the accounting records; and that 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.

were not met.

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

*M. A. Edwards*

3/2/26

Michael Alan Edwards  
For and on behalf of :-  
M.A. Edwards Accountants Limited  
Chartered Accountants  
26, The Green,  
Kings Norton,  
Birmingham B38 8SD

# AL-TOUFEEQ CHARITABLE FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 5TH APRIL 2025

	Notes	Unrestricted Fund	2025 Total	2024 Total
<u>Incoming Resources</u>				
Rent received		30,203	30,203	28,702
Total incoming resources	5	<u>30,203</u>	<u>30,203</u>	<u>28,702</u>
<u>Resources Expended</u>				
Direct charitable expenses	5	(14,144)	(14,144)	(27,404)
Total resources expended		<u>(14,144)</u>	<u>(14,144)</u>	<u>(27,404)</u>
Net incoming resources		16,059	16,059	1,298
Accumulated funds b/f		320,950	320,950	319,652
Accumulated funds c/f		<u>337,009</u>	<u>337,009</u>	<u>320,950</u>

The notes on pages 6-8 form part of these accounts.

# AL-TOUFEEQ CHARITABLE FOUNDATION

## BALANCE SHEET AS AT 5TH APRIL 2025

	Notes	2025	2024
<u>Tangible Fixed Assets</u>	2	300,000	300,000
<u>Current Assets</u>			
Debtors		3,037	667
Cash at bank and in hand		<u>34,932</u>	<u>21,843</u>
		37,969	22,510
Creditors - amounts falling due within one year	4	<u>(960)</u>	<u>(1,560)</u>
Net Current Assets		37,009	20,950
Net Assets		<u><u>337,009</u></u>	<u><u>320,950</u></u>
<u>Reserves</u>			
General fund - unrestricted		337,009	320,950
		<u><u>337,009</u></u>	<u><u>320,950</u></u>

In approving these financial statements as trustees of the charity we hereby confirm :-


- (a) That for the year to 5th April 2025 the charity was entitled to the audit exemption conferred by Section 144(2) of the Charities Act 2011;
- (c) That we acknowledge our responsibilities for;
  - (1) Ensuring that the charity keeps proper accounting records;
  - (2) Preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial period and of its surplus or deficit for the period then ended.

These financial statements are prepared and delivered in accordance with :-

- (ii) FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland';
- (iii) Part VI of the Charities Act 2011;
- (iv) The Charities Statement Of Recommended Practice FRS 102.

These financial statements were approved by the board of trustees on 28/1/26 and signed on its behalf by :-

S.L. Harris  
Trustee 

O.T. Salar  
Trustee 

The notes on pages 6-8 form part of these accounts.

# AL-TOUFEEQ CHARITABLE FOUNDATION

## NOTES TO THE ACCOUNTS FOR THE YEAR TO 5TH APRIL 2025

### 1 ACCOUNTING POLICIES

#### Accounting Convention

The financial statements are prepared under the historical cost convention and in accordance with the Charities Act 2011. They also follow the recommendations in the Charities Statement of Recommended Practice FRS 102.

#### Incoming Resources

The value of services provided by volunteers has not been included. Donations are recognised in full in the Statement of Financial Activities in the period in which they are receivable.

#### Outgoing Resources

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. Resources expended are allocated to the fund to which they relate.

#### Funds

The Unrestricted fund is incoming resources which are used for the objects of the charity, without any specified purpose or further restriction. Restricted funds can only be used for the specific purposes as decided by the donor, within the objects of the charity.

#### Independent Examiners

In common with many other businesses of our size and nature, we used our independent examiners to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

# AL-TOUFEEQ CHARITABLE FOUNDATION

## NOTES TO THE ACCOUNTS FOR THE YEAR TO 5TH APRIL 2025

### 2 TANGIBLE FIXED ASSET INVESTMENTS

	Land & Buildings
<u>Cost</u>	
Balance b/f	300,000
Balance c/f	<u>300,000</u>
<u>Impairment</u>	
Balance b/f	-
Balance c/f	<u>-</u>
<u>Net book value</u>	
At the end of the year	<u>300,000</u>
At the start of the year	<u>300,000</u>

As the properties were a bequest in a will, the cost is not available, so the trustees have estimated it. The investment properties have not been depreciated, as they have a high maintenance standard.

3	<u>DEBTORS</u>	2025	2024
	Prepayments and accrued income	<u>3,037</u>	<u>667</u>
4	<u>CREDITORS</u>	2025	2024
	Accruals and prepaid income	<u>960</u>	<u>1,560</u>



# AL-TOUFEEQ CHARITABLE FOUNDATION

## NOTES TO THE ACCOUNTS FOR THE YEAR TO 5TH APRIL 2025

### 5 INCOME AND EXPENDITURE ACCOUNT

#### Unrestricted fund

2025

2024

#### Incoming Resources

Rent received

30,203

28,702

#### Direct Charitable Expenditure

Rent and rates

448

300

Service charges

1,673

1,524

Management fees

4,773

5,107

Repairs

1,636

1,411

Donations to charities

4,000

14,940

Independent examiner's fee

960

960

Professional fees

-

2,631

Insurance

654

531

14,144

27,404

Unrestricted fund

Surplus for the year

16,059

1,298