

AL HAYAT TRUST

Charity No. 1193461

Company No. CE024861

Trustees' Report and Unaudited Accounts

31 January 2025

AL HAYAT TRUST
Contents

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Summary Income and Expenditure Account	6
Balance Sheet	7
Statement of Cash flows	8
Notes to the Accounts	9 to 13
Detailed Statement of Financial Activities	14 to 15

AL HAYAT TRUST
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 January 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE024861

Charity No. 1193461

Principal Office

Al-Hayat Centre
Unit 1 - 3
Dukes Road
Southampton
SO14 0SQ

Registered Office

AL HAYAT TRUST
UNIT 1 - 3 DUKES ROAD
SOUTHAMPTON
SO14 0SQ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Rizwan Hussain
Sabir Hussain

Key Management Personnel

Chair	Rizwan Hussain
Trustee	Sabir Hussain
Trustee	Imran Hussain

Accountants

Southampton Accountancy Services
44 Northam Road
Southampton
SO14 0PA

Bankers

Starling Bank
5th Floor
London Fruit and Wool Exchange
1 Duval Square
London
E1 6PW

AL HAYAT TRUST

Trustees Annual Report

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

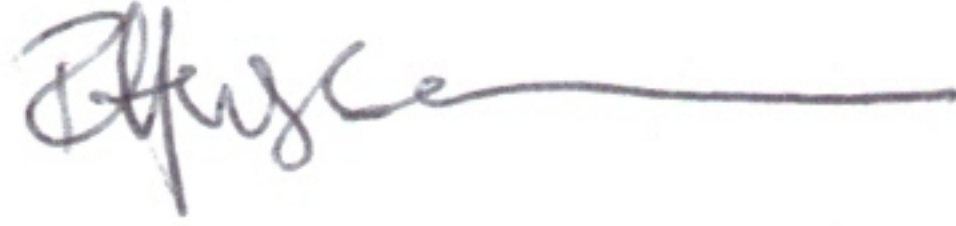
The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Rizwan Hussain

Trustee

31 January 2025



AL HAYAT TRUST

Independent Examiners Report

Independent Examiner's Report to the trustees of AL HAYAT TRUST

I report to the charity trustees on my examination of the financial statements of AL HAYAT TRUST for the year ended 31 January 2025.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.



Ashraf Sumra Member of Institute of Certified
Bookkeepers (MICB CB.Cert)
Southampton Accountancy Services
44 Northam Road
Southampton

SO14 OPA
31 January 2025

AL HAYAT TRUST
Statement of Financial Activities
for the year ended 31 January 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	4	92,197	92,197	60,842
Total		92,197	92,197	60,842
Expenditure on:				
Other	5	45,947	45,947	43,137
Total		45,947	45,947	43,137
Net gains on investments		-	-	-
Net income	6	46,250	46,250	17,705
Transfers between funds		-	-	-
Net income before other gains/(losses)		46,250	46,250	17,705
Other gains and losses				
Net movement in funds		46,250	46,250	17,705
Reconciliation of funds:				
Total funds brought forward		47,691	47,691	29,986
Total funds carried forward		93,941	93,941	47,691

AL HAYAT TRUST
 Summary Income and Expenditure Account
 for the year ended 31 January 2025

	2025 £	2024 £
Income	92,197	60,842
Gross income for the year	<u>92,197</u>	<u>60,842</u>
Expenditure	45,384	42,387
Depreciation and charges for impairment of fixed assets	563	750
Total expenditure for the year	<u>45,947</u>	<u>43,137</u>
Net income before tax for the year	46,250	17,705
Net income for the year	<u><u>46,250</u></u>	<u><u>17,705</u></u>

AL HAYAT TRUST**Balance Sheet**

at 31 January 2025

Company No. CE024861

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	8	76,687	2,250
		<u>76,687</u>	<u>2,250</u>
Current assets			
Cash at bank and in hand		17,254	45,441
		<u>17,254</u>	<u>45,441</u>
Net current assets		17,254	45,441
Total assets less current liabilities		93,941	47,691
Net assets excluding pension asset or liability		<u>93,941</u>	<u>47,691</u>
Total net assets		<u>93,941</u>	<u>47,691</u>
The funds of the charity			
Restricted funds	9		
Unrestricted funds	9		
General funds		93,941	47,691
		<u>93,941</u>	<u>47,691</u>
Reserves	9		
Total funds		<u>93,941</u>	<u>47,691</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 January 2025 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 January 2025

And signed on its behalf by:



Rizwan Hussain

Trustee

31 January 2025

AL HAYAT TRUST**Statement of Cash flows**

for the year ended 31 January 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	46,250	17,705
Adjustments for:		
Depreciation of property, plant and equipment	563	750
Net cash provided by operating activities	<u>46,813</u>	<u>18,455</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(75,000)	-
Net cash used in investing activities	<u>(75,000)</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(28,187)	18,455
Cash and cash equivalents at the beginning of the year	45,441	26,986
Cash and cash equivalents at the end of the year	<u>17,254</u>	<u>45,441</u>
Components of cash and cash equivalents		
Cash and bank balances	17,254	45,441
	<u>17,254</u>	<u>45,441</u>

1 Accounting policies**Basis of preparation**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

AL HAYAT TRUST

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

AL HAYAT TRUST
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	60,842	60,842
Total	<u>60,842</u>	<u>60,842</u>
Expenditure on:		
Other	43,137	43,137
Total	<u>43,137</u>	<u>43,137</u>
Net income	<u>17,705</u>	<u>17,705</u>
Net income before other gains/(losses)	17,705	17,705
Other gains and losses:		
Net movement in funds	<u>17,705</u>	<u>17,705</u>
Reconciliation of funds:		
Total funds brought forward	29,986	29,986
Total funds carried forward	<u>47,691</u>	<u>47,691</u>

4 Income from donations and legacies

Unrestricted £	Total 2025 £	Total 2024 £
52,295	52,295	60,842
39,902	39,902	-
<u>92,197</u>	<u>92,197</u>	<u>60,842</u>

5 Other expenditure

	Unrestricted £	Total 2025 £	Total 2024 £
Employee costs	13,310	13,310	21,510
Motor and travel costs	584	584	-
Premises costs	7,930	7,930	3,243
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	563	563	750
General administrative costs	20,760	20,760	16,914
Legal and professional costs	2,800	2,800	720
	<u>45,947</u>	<u>45,947</u>	<u>43,137</u>

AL HAYAT TRUST
Notes to the Accounts
6 Net income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	-	-
Depreciation of assets held under finance leases and hire purchase contracts	563	750
Independent Examiner's fee	650	-

7 Staff costs

	2025	2024
Salaries and wages	13,310	21,510
	<u>13,310</u>	<u>21,510</u>

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

8 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 February 2024	-	4,000	4,000
Additions	75,000	-	75,000
At 31 January 2025	<u>75,000</u>	<u>4,000</u>	<u>79,000</u>
Depreciation and impairment			
At 1 February 2024	-	1,750	1,750
Depreciation charge for the year	-	563	563
At 31 January 2025	<u>-</u>	<u>2,313</u>	<u>2,313</u>
Net book values			
At 31 January 2025	<u>75,000</u>	<u>1,687</u>	<u>76,687</u>
At 31 January 2024	<u>-</u>	<u>2,250</u>	<u>2,250</u>

9 Movement in funds

	At 1 February 2024	Incoming resources (including other gains/losses)	Resources expended	At 31 January 2025
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	47,691	92,197	(45,947)	93,941
Total funds	<u>47,691</u>	<u>92,197</u>	<u>(45,947)</u>	<u>93,941</u>

AL HAYAT TRUST
Notes to the Accounts

10 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	76,687	-	76,687
Net current assets	15,250	2,004	17,254
	<u>91,937</u>	<u>2,004</u>	<u>93,941</u>

11 Reconciliation of net debt

	At 1 February 2024 £	Cash flows £	At 31 January 2025 £
Cash and cash equivalents	45,441	(28,187)	17,254
	<u>45,441</u>	<u>(28,187)</u>	<u>17,254</u>
Net debt	<u>45,441</u>	<u>(28,187)</u>	<u>17,254</u>

12 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

AL HAYAT TRUST**Detailed Statement of Financial Activities**

for the year ended 31 January 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	52,295	52,295	60,842
	39,902	39,902	-
	<u>92,197</u>	<u>92,197</u>	<u>60,842</u>
Total income and endowments	92,197	92,197	60,842
Expenditure on:			
Employee costs			
Salaries/wages	13,310	13,310	21,510
	<u>13,310</u>	<u>13,310</u>	<u>21,510</u>
Motor and travel costs			
Travel and subsistence	584	584	-
	<u>584</u>	<u>584</u>	<u>-</u>
Premises costs			
Rent	-	-	250
Rates	636	636	765
Light, heat and power	5,241	5,241	1,954
Premises cleaning	262	262	274
Other premises costs	1,791	1,791	-
	<u>7,930</u>	<u>7,930</u>	<u>3,243</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	563	563	750
Bank charges	286	286	126
Equipment expensed	964	964	1,160
Equipment repairs and maintenance	6,522	6,522	3,835
General insurances	987	987	986
Stationery and printing	4,061	4,061	3,580
Subscriptions	132	132	157
Sundry expenses	7,428	7,428	6,762
Telephone, fax and broadband	380	380	308
	<u>21,323</u>	<u>21,323</u>	<u>17,664</u>
Legal and professional costs			
Accountancy and bookkeeping	650	650	-
Consultancy fees	1,150	1,150	-
Solicitor's fees	800	800	-
Other legal and professional costs	200	200	720

AL HAYAT TRUST**Detailed Statement of Financial Activities**

	<u>2,800</u>	<u>2,800</u>	<u>720</u>
Total of expenditure of other costs	<u>45,947</u>	<u>45,947</u>	<u>43,137</u>
Total expenditure	<u>45,947</u>	<u>45,947</u>	<u>43,137</u>
Net gains on investments	-	-	-
Net income	<u>46,250</u>	<u>46,250</u>	<u>17,705</u>
Net income before other gains/(losses)	<u>46,250</u>	<u>46,250</u>	<u>17,705</u>
Other Gains	-	-	-
Net movement in funds	<u>46,250</u>	<u>46,250</u>	<u>17,705</u>
Reconciliation of funds:			
Total funds brought forward	47,691	47,691	29,986
Total funds carried forward	<u>93,941</u>	<u>93,941</u>	<u>47,691</u>