

# MADEENAT AL-ELM CULTURAL FOUNDATION

England & Wales · Charity number 1198154

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2022-03-07

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

## Contact

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**Address** 50 Northwick Avenue  
Harrow  
HA3 0AB

**Phone** 07830194567

**Email** [hessarih@yahoo.co.uk](mailto:hessarih@yahoo.co.uk)

## Activities

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**Objects:** ? TO ADVANCE THE ISLAMIC RELIGION IN THE UNITED KINGDOM FOR THE BENEFIT OF THE PUBLIC THROUGH THE PROVISION AND MAINTENANCE OF A BUILDING USED FOR RELIGIOUS PRACTICE, THE CONDUCTING OF RELIGIOUS CEREMONIES OR THE CELEBRATION OF MARRIAGES OR FUNERALS, PROMOTING THE STUDY OF RELIGIOUS TEACHINGS AND PRACTICES AND SCRIPTURES, THE HOLDING OF PRAYER MEETINGS, THE HOLDING OF LECTURES TO ENLIGHTEN OTHERS ABOUT THE ISLAMIC RELIGION, THE HOLDING OF FARSI LANGUAGE CLASSES AND QURAN CLASSES. ? THE PREVENTION AND RELIEF OF POVERTY WITHIN LOCAL COMMUNITIES IN THE UK AND ACROSS THE WORLD BY PROVIDING GRANTS AND ITEMS TO INDIVIDUALS IN NEED AND OTHER CHARITIES OR ORGANISATIONS WORKING TO RELIEVE POVERTY.

**Activities:** TO PROVIDE RELIEF TO THE AFGHAN COMMUNITY SETTLED IN THE UNITED KINGDOM FOR THE PUBLIC BENEFIT SO AS TO ADVANCE THEM IN LIFE AND ASSIST THEM WITH THE ADAPTION WITHIN A NEW COMMUNITY, WITH THE OBJECTS OF ADVANCING EDUCATION AND TRAINING RELIEVING FINANCIAL HARDSHIP PROMOTING SOCIAL INCLUSION AND ADVANCING THE ISLAMIC RELIGION IN ACCORDANCE WITH THE PRINCIPLES OF THE SHIA ITHNA ASHERI FAITH

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£16,920	£32,766	-	-
2024-03-31	£20,799	£1,303	-	-
2023-03-31	£3,480	£560	-	-

## Trustees

Name	Role	Appointed
<b>MAHMOOD MOHAMMED ISHAQ M R AL FAYYADH</b>	Chair	2022-03-07
ADIL HASHIM SHEEH AL FAYYADH		2022-03-07
Hassan Hessari		2022-03-07
Jafar Salehi		2022-03-07
Muhammad Asif		2022-03-07

**MADEENAT AL-ELM CULTURAL FOUNDATION**

England & Wales - Charity number 1198154

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# Accounts

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**MADEENAT AL-ELM CULTURAL FOUNDATION**

**Charity No. 1198154**

**Company No.**

**Trustees' Report and Unaudited Accounts**

**31 March 2025**

**MADEENAT AL-ELM CULTURAL FOUNDATION**

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## **MADEENAT AL-ELM CULTURAL FOUNDATION**

### **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 March 2025.

#### **Company No.**

**Charity No. 1198154**

#### **Principal Office**

50 Northwick Avenue  
Harrow  
Middlesex  
HA3 0AB

#### **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:

A.H.S. Al- Fayyadh  
M.M.I.M.R.A. Al- Fayyadh  
M. Asif  
H. Hessari  
J. Salehi

#### **Accountants**

Matplus Chartered Accountants  
22 Watford Rd  
Sudbury Town  
Wembley  
HA0 3EP

### **OBJECTIVES AND ACTIVITIES**

The charity strives to advance the Islamic Religion in the United Kingdom for the benefit of the public through the provision and maintenance of a building used for religious practice, the conducting of religious ceremonies or the celebration of marriages or funerals, promoting the study of religious ceremonies or the celebration of marriages or scriptures, the holding of prayer meetings, the holding of lectures to enlighten others about the Islamic Religion, the holding of Farsi language classes and Quran classes. The prevention and relief of poverty within local communities in the UK and across the world by providing grants and items to individuals in need and other charities or organisations to relieve poverty.

#### **Public benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **ACHIEVEMENTS AND PERFORMANCE**

Since the charity was formed, no activity has taken place but the Trustees are hopeful to commence charitable projects in the next year.

### **FINANCIAL REVIEW**

## **MADEENAT AL-ELM CULTURAL FOUNDATION**

### **Trustees Annual Report**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

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

The charity is a charitable incorporated organisation registered with the Charity Commission in March 2022 under charity number 1198154. It is governed by the constitution dated 7 March 2022.

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

H. Hessari  
Trustee

A handwritten signature in black ink, appearing to be 'H. Hessari', written over a horizontal line.

31 March 2025

## **MADEENAT AL-ELM CULTURAL FOUNDATION**

### **Independent Examiners Report**

#### **Independent Examiner's Report to the trustees of MADEENAT AL-ELM CULTURAL FOUNDATION**

I report to the charity trustees on my examination of the financial statements of MADEENAT AL-ELM CULTURAL FOUNDATION for the year ended 31 March 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.



Mr Arifali Punjani  
Matplus Chartered Accountants  
22 Watford Rd  
Sudbury Town

Wembley  
HA0 3EP  
31 March 2025

**MADEENAT AL-ELM CULTURAL FOUNDATION**  
**Statement of Financial Activities**  
**for the year ended 31 March 2025**

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income and endowments from:</b>				
Donations and legacies	4	16,920	16,920	20,799
<b>Total</b>		<b>16,920</b>	<b>16,920</b>	<b>20,799</b>
<b>Expenditure on:</b>				
Charitable activities	5	30,846	30,846	703
Other	6	1,920	1,920	600
<b>Total</b>		<b>32,766</b>	<b>32,766</b>	<b>1,303</b>
Net gains on investments		-	-	-
<b>Net (expenditure)/income</b>		<b>(15,846)</b>	<b>(15,846)</b>	<b>19,496</b>
Transfers between funds		-	-	-
<b>Net (expenditure)/income before other gains/(losses)</b>		<b>(15,846)</b>	<b>(15,846)</b>	<b>19,496</b>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<b>(15,846)</b>	<b>(15,846)</b>	<b>19,496</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		22,416	22,416	2,920
<b>Total funds carried forward</b>		<b>6,570</b>	<b>6,570</b>	<b>22,416</b>

**MADEENAT AL-ELM CULTURAL FOUNDATION****Balance Sheet**

at 31 March 2025

Company No.	Notes	2025 £	2024 £
<b>Current assets</b>			
Cash at bank and in hand		8,370	22,896
		<u>8,370</u>	<u>22,896</u>
<b>Creditors: Amount falling due within one year</b>	8	(1,800)	(480)
<b>Net current assets</b>		6,570	22,416
<b>Total assets less current liabilities</b>		<u>6,570</u>	<u>22,416</u>
<b>Net assets excluding pension asset or liability</b>		6,570	22,416
<b>Total net assets</b>		<u><u>6,570</u></u>	<u><u>22,416</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	9		
<b>Unrestricted funds</b>	9		
General funds		6,570	22,416
		<u>6,570</u>	<u>22,416</u>
<b>Reserves</b>	9		
<b>Total funds</b>		<u><u>6,570</u></u>	<u><u>22,416</u></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 March 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 March 2025

And signed on its behalf by:



H. Hessari

Trustee

31 March 2025

## MADEENAT AL-ELM CULTURAL FOUNDATION

### Notes to the Accounts

for the year ended 31 March 2025

#### 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.

**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 recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

##### Expenditure

**Recognition of expenditure** Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

## MADEENAT AL-ELM CULTURAL FOUNDATION

### Notes to the Accounts

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### 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.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## 2 Company status

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

## 3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
<b>Income and endowments from:</b>		
Donations and legacies	20,799	20,799
<b>Total</b>	<u>20,799</u>	<u>20,799</u>
<b>Expenditure on:</b>		
Charitable activities	703	703
Other	600	600
<b>Total</b>	<u>1,303</u>	<u>1,303</u>
<b>Net income</b>	<u>19,496</u>	<u>19,496</u>
<b>Net income before other gains/(losses)</b>	19,496	19,496
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<u>19,496</u>	<u>19,496</u>
<b>Reconciliation of funds:</b>		
Total funds brought forward	2,920	2,920
<b>Total funds carried forward</b>	<u><u>22,416</u></u>	<u><u>22,416</u></u>

**MADEENAT AL-ELM CULTURAL FOUNDATION**

**Notes to the Accounts**

**4 Income from donations and legacies**

<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
<b>£</b>	<b>2025</b>	<b>2024</b>
<b>£</b>	<b>£</b>	<b>£</b>
16,920	16,920	20,799
<u>16,920</u>	<u>16,920</u>	<u>20,799</u>

**5 Expenditure on charitable activities**

<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
<b>£</b>	<b>2025</b>	<b>2024</b>
<b>£</b>	<b>£</b>	<b>£</b>
<i>Expenditure on charitable activities</i>		
30,846	30,846	703
<i>Governance costs</i>		
<u>30,846</u>	<u>30,846</u>	<u>703</u>

**6 Other expenditure**

<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
<b>£</b>	<b>2025</b>	<b>2024</b>
<b>£</b>	<b>£</b>	<b>£</b>
60	60	140
1,860	1,860	460
<u>1,920</u>	<u>1,920</u>	<u>600</u>

**7 Staff costs**

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

**8 Creditors:**

amounts falling due within one year

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,320	-
Accruals	480	480
	<u>1,800</u>	<u>480</u>

**MADEENAT AL-ELM CULTURAL FOUNDATION**

**Notes to the Accounts**

**9 Movement in funds**

	At 1 April 2024	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2025 £
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
<b>General funds</b>	22,416	16,920	(32,766)	6,570
<b>Total funds</b>	<u>22,416</u>	<u>16,920</u>	<u>(32,766)</u>	<u>6,570</u>

**10 Analysis of net assets between funds**

	Unrestricted funds £	Total £
Net current assets	6,570	6,570
	<u>6,570</u>	<u>6,570</u>

**11 Reconciliation of net debt**

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash and cash equivalents	22,896	(14,526)	8,370
	<u>22,896</u>	<u>(14,526)</u>	<u>8,370</u>
Net debt	<u>22,896</u>	<u>(14,526)</u>	<u>8,370</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.

**MADEENAT AL-ELM CULTURAL FOUNDATION**

**Detailed Statement of Financial Activities**

for the year ended 31 March 2025

	<b>Unrestricted</b>		
	<b>funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>			
Donations and legacies	16,920	16,920	20,799
	<u>16,920</u>	<u>16,920</u>	<u>20,799</u>
<b>Total income and endowments</b>	<b>16,920</b>	<b>16,920</b>	<b>20,799</b>
<b>Expenditure on:</b>			
Charitable activities	30,846	30,846	703
	<u>30,846</u>	<u>30,846</u>	<u>703</u>
<b>Total of expenditure on charitable activities</b>	<b>30,846</b>	<b>30,846</b>	<b>703</b>
General administrative costs, including depreciation and amortisation			
Bank charges	60	60	60
Stationery and printing	-	-	80
	<u>60</u>	<u>60</u>	<u>140</u>
Legal and professional costs			
Accountancy and bookkeeping	1,860	1,860	460
	<u>1,860</u>	<u>1,860</u>	<u>460</u>
<b>Total of expenditure of other costs</b>	<b>1,920</b>	<b>1,920</b>	<b>600</b>
<b>Total expenditure</b>	<b>32,766</b>	<b>32,766</b>	<b>1,303</b>
Net gains on investments	-	-	-
	<u>(15,846)</u>	<u>(15,846)</u>	<u>19,496</u>
<b>Net (expenditure)/income</b>	<b>(15,846)</b>	<b>(15,846)</b>	<b>19,496</b>
<b>Net (expenditure)/income before other gains/(losses)</b>	<b>(15,846)</b>	<b>(15,846)</b>	<b>19,496</b>
Other Gains	-	-	-
	<u>(15,846)</u>	<u>(15,846)</u>	<u>19,496</u>
<b>Net movement in funds</b>	<b>(15,846)</b>	<b>(15,846)</b>	<b>19,496</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	22,416	22,416	2,920
<b>Total funds carried forward</b>	<b><u>6,570</u></b>	<b><u>6,570</u></b>	<b><u>22,416</u></b>

**MADEENAT AL-ELM CULTURAL FOUNDATION**

England & Wales - Charity number 1198154

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# Accounts

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Charity registration number 1198154

**MADEENAT AL-ELM CULTURAL FOUNDATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# MADEENAT AL-ELM CULTURAL FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr M Asif  
Mr Hassan Hessari  
Mr J Salehi  
Mr A H S Al-Fayyadh  
Mr M M I M R Al-Fayyadh

**Charity number**

1198154

**Principal address**

50 Northwick Avenue  
Harrow  
Middlesex  
HA3 0AB

**Accountants**

RehncyShaheen Chartered Accountants  
1276/1278 Greenford Road  
Greenford  
Middlesex  
UB6 0HH

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# MADEENAT AL-ELM CULTURAL FOUNDATION

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# MADEENAT AL-ELM CULTURAL FOUNDATION

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2024*

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

#### **Objectives and activities**

The charity strives to advance the Islamic Religion in the United Kingdom for the benefit of the public through the provision and maintenance of a building used for religious practice, the conducting of religious ceremonies or the celebration of marriages or funerals, promoting the study of religious ceremonies or the celebration of marriages or scriptures, the holding of prayer meetings, the holding of lectures to enlighten others about the Islamic Religion, the holding of Farsi language classes and Quran classes. The prevention and relief of poverty within local communities in the UK and across the world by providing grants and items to individuals in need and other charities or organisations to relieve poverty.

#### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

Since the charity was formed, no activity has taken place but the Trustees are hopeful to commence charitable projects in the next year.

#### **Financial review**

##### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### **Structure, governance and management**

The charity is a charitable incorporated organisation registered with the Charity Commission in March 2022 under charity number 1198154. It is governed by the constitution dated 7 March 2022.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr M Asif

Mr Hassan Hessari

Mr J Salehi

Mr A H S Al-Fayyadh

Mr M M I M R Al-Fayyadh

#### *Recruitment and appointment of trustees*

None of the trustees has any beneficial interest in the charity.

**MADEENAT AL-ELM CULTURAL FOUNDATION**

**TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2024***

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The trustees' report was approved by the Board of Trustees.



Mr Hassan Hessari  
**Trustee**

27 January 2025

# MADEENAT AL-ELM CULTURAL FOUNDATION

## CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF MADEENAT AL-ELM CULTURAL FOUNDATION FOR THE YEAR ENDED 31 MARCH 2024

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In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Madeenat Al-Elm Cultural Foundation for the year ended 31 March 2024, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 22 June 2023. Our work has been undertaken solely to prepare for your approval the financial statements of Madeenat Al-Elm Cultural Foundation and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Madeenat Al-Elm Cultural Foundation and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Madeenat Al-Elm Cultural Foundation has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Madeenat Al-Elm Cultural Foundation. You consider that Madeenat Al-Elm Cultural Foundation is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Madeenat Al-Elm Cultural Foundation. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Rehncy Shaheen Chartered Accountants

27 January 2025

1276/1278 Greenford Road  
Greenford  
Middlesex  
UB6 0HH

# MADEENAT AL-ELM CULTURAL FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 MARCH 2024*

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	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
Charitable activities	3	20,799	3,480
<b>Total income</b>		<u>20,799</u>	<u>3,480</u>
<b>Expenditure on:</b>			
Charitable activities	4	1,303	560
<b>Total expenditure</b>		<u>1,303</u>	<u>560</u>
<b>Net income and movement in funds</b>		<u>19,496</u>	<u>2,920</u>
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2023		2,920	-
<b>Fund balances at 31 March 2024</b>		<u>22,416</u>	<u>2,920</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# MADEENAT AL-ELM CULTURAL FOUNDATION

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

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	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Cash at bank and in hand		22,896		3,420	
<b>Creditors: amounts falling due within one year</b>	9	(480)		(500)	
<b>Net current assets</b>			22,416		2,920
<b>Net assets excluding pension liability</b>			22,416		2,920
			=====		=====
<b>The funds of the charity</b>					
Unrestricted funds			22,416		2,920
			=====		=====
			22,416		2,920
			=====		=====

The financial statements were approved by the trustees on 27 January 2025



Mr Hassan Hessari  
Trustee

# MADEENAT AL-ELM CULTURAL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

Madeenat Al-Elm Cultural Foundation is a charitable trust registered with the Charity Commission in March 2022 under charity number 1198154.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# MADEENAT AL-ELM CULTURAL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# MADEENAT AL-ELM CULTURAL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations	20,799	3,480

### 4 Expenditure on charitable activities

	2024 £	Heading #ac982 2023 £
Printing and stationery	80	-
Charitable donations	703	-
Bank charges	60	60
	<u>843</u>	<u>60</u>
Share of support and governance costs (see note 5)	460	500
	<u>1,303</u>	<u>560</u>

### 5 Support costs

	2024 £	2023 £
Accountancy	460	500
	<u>460</u>	<u>500</u>

# MADEENAT AL-ELM CULTURAL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 7 Employees

	2024 Number	2023 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 9 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	480	500

### 10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
	2,920	20,799	(1,303)	22,416
<b>Previous Period:</b>				
	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	-	3,480	(560)	2,920

### 11 Related party transactions

There were no disclosable related party transactions during the year.

**MADEENAT AL-ELM CULTURAL FOUNDATION**

England & Wales - Charity number 1198154

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# Accounts

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Charity registration number 1198154

**MADEENAT AL-ELM CULTURAL FOUNDATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2023**

# MADEENAT AL-ELM CULTURAL FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr M Asif Mr Hassan Hessari Mr J Salehi Mr A H S Al-Fayyadh Mr M M I M R Al-Fayyadh	(Appointed 7 March 2022) (Appointed 7 March 2022) (Appointed 7 March 2022) (Appointed 7 March 2022) (Appointed 7 March 2022)
<b>Charity number</b>	1198154	
<b>Principal address</b>	50 Northwick Avenue Harrow Middlesex HA3 0AB	
<b>Accountants</b>	RehncyShaheen Chartered Accountants 1276/1278 Greenford Road Greenford Middlesex UB6 0HH	

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# MADEENAT AL-ELM CULTURAL FOUNDATION

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Accountants' report	2
Statement of financial activities	3
Statement of financial position	4
Notes to the financial statements	5 - 8

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# MADEENAT AL-ELM CULTURAL FOUNDATION

## TRUSTEES' REPORT

### FOR THE PERIOD ENDED 31 MARCH 2023

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The trustees present their annual report and financial statements for the Period ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

#### Objectives and activities

The charity strives to advance the Islamic Religion in the United Kingdom for the benefit of the public through the provision and maintenance of a building used for religious practice, the conducting of religious ceremonies or the celebration of marriages or funerals, promoting the study of religious ceremonies or the celebration of marriages or scriptures, the holding of prayer meetings, the holding of lectures to enlighten others about the Islamic Religion, the holding of Farsi language classes and Quran classes. The prevention and relief of poverty within local communities in the UK and across the world by providing grants and items to individuals in need and other charities or organisations to relieve poverty.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### Achievements and performance

Since the charity was formed, no activity has taken place but the Trustees are hopeful to commence charitable projects in the next year.

#### Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the Period.

#### Structure, governance and management

The charity is a charitable incorporated organisation registered with the Charity Commission in March 2022 under charity number 1198154. It is governed by the constitution dated 7 March 2022.

The trustees who served during the Period and up to the date of signature of the financial statements were:

Mr M Asif	(Appointed 7 March 2022)
Mr Hassan Hessari	(Appointed 7 March 2022)
Mr J Salehi	(Appointed 7 March 2022)
Mr A H S Al-Fayyadh	(Appointed 7 March 2022)
Mr M M I M R Al-Fayyadh	(Appointed 7 March 2022)

None of the trustees has any beneficial interest in the charity.

The trustees' report was approved by the Board of Trustees.

.....  
Mr Hassan Hessari  
**Trustee**

Date: .....

# MADEENAT AL-ELM CULTURAL FOUNDATION

## CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF MADEENAT AL-ELM CULTURAL FOUNDATION FOR THE PERIOD ENDED 31 MARCH 2023

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In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Madeenat Al-Elm Cultural Foundation for the Period ended 31 March 2023, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 22 June 2023. Our work has been undertaken solely to prepare for your approval the financial statements of Madeenat Al-Elm Cultural Foundation and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Madeenat Al-Elm Cultural Foundation and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Madeenat Al-Elm Cultural Foundation has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Madeenat Al-Elm Cultural Foundation. You consider that Madeenat Al-Elm Cultural Foundation is exempt from the statutory audit requirement for the Period, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Madeenat Al-Elm Cultural Foundation. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

**RehncyShaheen Chartered Accountants**

.....

1276/1278 Greenford Road  
Greenford  
Middlesex  
UB6 0HH

# MADEENAT AL-ELM CULTURAL FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE PERIOD ENDED 31 MARCH 2023*

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	Notes	Unrestricted funds 2023 £
<b><u>Income from:</u></b>		
Charitable activities	3	3,480
		_____
<b><u>Expenditure on:</u></b>		
Charitable activities	4	560
		_____
<b>Net income for the Period/ Net movement in funds</b>		2,920
Fund balances at 7 March 2022		-
		_____
<b>Fund balances at 31 March 2023</b>		2,920
		=====

The statement of financial activities includes all gains and losses recognised in the Period.

All income and expenditure derive from continuing activities.

# MADEENAT AL-ELM CULTURAL FOUNDATION

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

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	Notes	2023 £	£
<b>Current assets</b>			
Cash at bank and in hand		3,420	
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	<u>(500)</u>	
Net current assets			<u>2,920</u>
<b>Income funds</b>			
Unrestricted funds			<u>2,920</u>
			<u>2,920</u>

The financial statements were approved by the Trustees on .....

.....  
Mr Hassan Hessari  
Trustee

# MADEENAT AL-ELM CULTURAL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE PERIOD ENDED 31 MARCH 2023*

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### 1 Accounting policies

#### Charity information

Madeenat Al-Elm Cultural Foundation is a charitable trust registered with the Charity Commission in March 2022 under charity number 1198154.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# MADEENAT AL-ELM CULTURAL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# MADEENAT AL-ELM CULTURAL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

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### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Charitable activities

	<b>Charitable Income 2023 £</b>
Other income	3,480
	<u>          </u>

### 4 Charitable activities

	<b>Charitable Expenditure 2023 £</b>
Bank charges	60
Share of governance costs (see note 5)	500
	<u>          </u>
	<u>          </u>

### 5 Support costs

	<b>Support costs</b>	<b>Governance costs</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Accountancy	-	500	500
	<u>          </u>	<u>          </u>	<u>          </u>
	-	500	500
	<u>          </u>	<u>          </u>	<u>          </u>
Analysed between Charitable activities	-	500	500
	<u>          </u>	<u>          </u>	<u>          </u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the Period.

# MADEENAT AL-ELM CULTURAL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

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### 7 Employees

2023  
Number

Total -

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There were no employees whose annual remuneration was more than £60,000.

### 8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 9 Creditors: amounts falling due within one year

2023  
£

Accruals and deferred income 500

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### 10 Related party transactions

There were no disclosable related party transactions during the Period.