

Registered number  
12830044

# AL-BARAKA WELFARE TRUST INTERNATIONAL

## Accounts

31 August 2024

## **AL-BARAKA WELFARE TRUST INTERNATIONAL**

**Company Number 12830044**

### **REPORT OF THE TRSTEES**

**for the year ended 31 August 2024**

The trustees who are also directors of the charity for the purposes of the Companies act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. 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 Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

## **REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Company number: 12830044 (England and Wales)

Registered Charity number: 1200308

Registered office: 1174 Stratford Road, Hall Green, B28 8AQ

### **Trustees**

Q M Farhan - Consultant

A Mahmood - Businessman

Mrs A Shaheen - Administrator

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Documents**

This report was approved by the trustees on 27 June 2025 and signed on its behalf.

*Q M Farhan*

Q M Farhan  
Trustee

**AL-BARAKA WELFARE TRUST INTERNATIONAL**  
**Independent Examiner's Report**

**To the trustees of**  
**AL-BARAKA WELFARE TRUST INTERNATIONAL**  
**for the year ended 31 August 2024**

We report on the attached accounts for the above period set out on the attached financial pages.

As the charity's board of trustees you are responsible for the preparation of accounts. You consider that the audit requirement of the Charities Act does not apply. It is our responsibility to state, on the basis of procedures specified in General Directions given by the Charity Commission under the Act, whether particular matters have come to our attention.

**Basis of Independent Examiner's Report**

Our 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 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 Management Committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

In accordance with our examination, no matter has come to our attention:

1 - which gives us reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with the Act and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act.

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

*Abacus Accountancy Support Ltd*

Abacus Accountancy Support Ltd  
Chartered Certified Accountants

742 Bordesley Green  
Birmingham  
West Midlands  
B9 5PQ

27 June 2025

**AL-BARAKA WELFARE TRUST INTERNATIONAL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 August 2024**

			2024	2023
	Unrestrict ed funds	Restricted funds	Total funds	Total funds
	£	£	£	£
<b>Income and Endowments from Charitable Activities</b>				
Food Project		4,478	4,478	17,677
Water Project		-	-	250
Generation Donations (inc Gift Aid)	103,449		103,449	72,201
Qurbani		3,205	3,205	3,655
Zakat		5,445	5,445	1,200
Sadaqah/Fitrana		605	605	-
Medical		-	-	520
Masjid Construction		9,046	9,046	2,012
	103,449	22,779	126,228	97,515
<b>Expenditure on Charitable activities</b>				
Food Project		4,478	4,478	18,466
Water Project		-	-	5,250
Generation Donations (inc Gift Aid)	7,421		7,421	13,970
Qurbani		3,205	3,205	5,000
Zakat		5,445	5,445	6,100
Sadaqah/Fitrana		605	605	1,426
Medical		-	-	6,774
Masjid Construction		9,046	9,046	7,425
Other	103,058	629	103,687	58,355
<b>Total</b>	110,479	23,408	133,887	122,766
<b>Net Income/(Expenditure)</b>	(7,030)	(629)	(7,659)	(25,251)
<b>Reconciliation of Funds</b>				
Total funds brought forward	20,208	629	20,837	46,088
<b>Total funds carried forward</b>	13,178	-	13,178	20,837

**AL-BARAKA WELFARE TRUST INTERNATIONAL**  
**Company Number** 12830044  
**Balance Sheet**  
**as at 31 August 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	4	4,632	6,176
<b>Current assets</b>			
Cash at bank and in hand		12,168	15,828
<b>Creditors: amounts falling due within one year</b>	5	(3,622)	(1,167)
<b>Net current assets</b>		8,546	14,661
<b>Net assets</b>		13,178	20,837
<b>Funds</b>			
Unrestricted funds		13,178	20,208
Restricted funds		-	629
<b>Total funds</b>		13,178	20,837

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006. The trustees also acknowledge their responsibilities for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to small company regime.

The financial statements were approved by the Board of Trustees and authorised for issue and were signed on its behalf by:

*Q M Farhan*

Q M Farhan

Trustee

Approved by the board on 27 June 2025

**AL-BARAKA WELFARE TRUST INTERNATIONAL**  
**Notes to the Accounts**  
**for the year ended 31 August 2024**

**1 Accounting policies**

***Basis of preparation***

The financial statements of the charitable company, 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 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006. 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 measure 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:

Fixtures, fittings, tools and equipment	20%
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***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

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

**AL-BARAKA WELFARE TRUST INTERNATIONAL**  
**Notes to the Accounts**  
**for the year ended 31 August 2024**

***Fund Accounting***

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of trustees. Whereas, 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 a particular restricted purpose.

***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

***Hire Purchase and Leasing Commitments***

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>2 Net Income/(Expenditure)</b>	<b>2024</b>	<b>2023</b>
Net Income/(Expenditure) is stated after charging/(crediting):	<b>£</b>	<b>£</b>
Depreciation - owned assets	1544	1544
Other operating leases	36000	42135
	<hr/>	<hr/>
	37,544	43,679

<b>3 Employees</b>	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<hr/>	<hr/>
	4	1

<b>4 Tangible fixed assets</b>	<b>Land and buildings</b>
	<b>£</b>
<b>Cost</b>	
At 1 September 2023	<hr/>
	7,720
At 31 August 2024	<hr/>
	7,720
<b>Depreciation</b>	
At 1 September 2023	<hr/>
	1,544
Charge for the year	<hr/>
	1,544
At 31 August 2024	<hr/>
	3,088
<b>Net book value</b>	
At 31 August 2024	<hr/>
	4,632
At 31 August 2023	<hr/>
	6,176

**AL-BARAKA WELFARE TRUST INTERNATIONAL**  
**Notes to the Accounts**  
**for the year ended 31 August 2024**

<b>5 Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Creditors and accrued expenses	3,621	1,134
Taxation and social security costs	1	33
	<u>3,622</u>	<u>1,167</u>

<b>6 Movement in Funds</b>	At 01/09/2023 £	Net Movement in funds £	At 31/08/2024 £
Unrestricted funds	20,208	(7,030)	13,178
Restricted funds	629	(629)	-
Total funds	<u>20,837</u>	<u>(7,659)</u>	<u>13,178</u>

**7 Related Party Disclosures**

There were no related party transactions for the period.



**AL-BARAKA WELFARE TRUST INTERNATIONAL**  
**Summary Statement of Financial Activities**  
**for the year ended 31 August 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Total incoming resources</b>	126,228	97,515
Charitable activities	30,200	24,725
<b>Income resources after charitable activities</b>	<u>96,028</u>	<u>72,790</u>
Administrative expenses	23,077	2,970
Premises cost	44,389	43,135
General administrative expenses	8,572	3,764
Legal and professional fees	27,649	48,172
<b>Net Income/(expenditure)</b>	<u><u>(7,659)</u></u>	<u><u>(25,251)</u></u>

**AL-BARAKA WELFARE TRUST INTERNATIONAL**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 August 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Income and Endowments</b>		
Food Project	4,478	17,677
Water Project	-	250
Generation Donations (inc Gift Aid)	103,449	72,201
Qurbani	3,205	3,655
Zakat	5,445	1,200
Sadaqah/Fitrana	605	-
Medical	-	520
Masjid Construction	9,046	2,012
Total incoming resources	<u>126,228</u>	<u>97,515</u>
<b>Charitable activities</b>		
Charitable activities	<u>30,200</u>	<u>24,725</u>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	23,077	2,200
Travel and subsistence	-	770
	<u>23,077</u>	<u>2,970</u>
Premises costs:		
Rent	36,000	42,135
Rates	241	-
Light and heat	7,321	1,000
Cleaning and waste management	827	-
	<u>44,389</u>	<u>43,135</u>
General administrative expenses:		
Telephone and internet	1,953	1,153
Bank charges	302	317
Insurance	285	-
Software	-	450
Repairs and maintenance	1,343	300
Depreciation	1,544	1,544
Sundry expenses	3,145	-
	<u>8,572</u>	<u>3,764</u>
Legal and professional costs:		
Accountancy fees	2,110	1,446
Management fees	-	3,930
Advertising and PR	16,129	29,116
Other legal and professional	9,410	13,680
	<u>27,649</u>	<u>48,172</u>
	<u>103,687</u>	<u>98,041</u>
Total resources expended	133,887	122,766
Net Income/(Expenditure)	<u><u>(7,659)</u></u>	<u><u>(25,251)</u></u>