

**THE AL-MUDASSAR TRUST**  
**(Formerly known as The Al-Mudassar Special Education Centre)**

**Charity registration number 1121550**  
**Company registration number: 06361775 England**

**Report and Accounts for the year ended 30 September 2018**



## **The AL-MUDASSAR TRUST**

### **Reference and administrative details**

**For the year ended 30 September 2018**

#### **Status and governing document**

The Al-Mudassar Trust (formerly Known as The Al-Mudassar Special Education Centre) is a registered charity that is constituted by trust deed and also registered company limited by guarantee without a share capital, and governed by its Memorandum of Association and Articles of Association.

#### **Charity registration**

1121550

#### **Company registration**

06361775 (England & Wales)

#### **Registered Office**

81 Netherley Street  
Oldham  
England  
OL8 2JD

#### **Trustees/Directors**

Mr C. Sevilmis	Resigned 04.04.18
Mr S A A Hussain	Resigned 04.04.18
Mr P. Shaffy	Resigned 04.04.18
Mr R Ghaffar	Resigned 04.04.18
Mr Z Akhter	
Mrs N. Shah	
Ms S. Shah	

#### **Secretary**

Ms S. Shah	Appointed 15.09.18
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#### **Banker**

HSBC  
109 Union Street  
Oldham  
Lancashire  
OL1 1RT

#### **Independent Examiner of Accounts**

Jayson & Co  
Chartered Certified Accountants & registered Auditors  
4 Blenheim Avenue  
Gants Hill  
Essex  
IG2 6JG

## **THE AL-MUDASSAR TRUST-(06361775/ 1121550)**

### **Report of the Trustees for the year ended 30 September 2018**

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 30 September 2018. The trustees have adopted the provisions of the Statement of Recommended Practice " The Charities SORP (FRS 102) and the Charities Act 2011.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The Al-Mudassar Special Education Centre is a registered charity and also a company limited by guarantee without share capital. The Al-Mudassar Special Education Centre Limited was established in 2007. The Memorandum of Association and Articles of Association was incorporated on the 5<sup>th</sup> September 2007. The charity number is 1121550 and the company registration number is 06361775.

### **Recruitment and appointment of new trustees**

The trustees have the power to appoint any person to be a trustee in accordance with the provisions of the Trust Deed. An appointed trustee holds office within the limits permitted by law.

### **Induction and training of new trustees**

All new trustees are given, in the view of the board, sufficient training and have enough knowledge of their specific field to understand the nature of the charity and fully comply with the legal requirements under the Charities Act 2011 and also be familiar with the statutory duties and responsibilities of trustees. External training sessions are provided if required.

### **Organizational structure**

The charity is managed by the directors. The details of the current directors are listed below.

Mr Z Akhter

Mrs N. Shah

Ms S. Shah

All major decisions are taken through consultation and agreement with all the trustees.

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have undertaken a full risk assessment of the organisation and have introduced various key controls. The trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that the systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

## **THE AL-MUDASSAR TRUST-(06361775/ 1121550)**

### **Report of the Trustees for the year ended 30 September 2018**

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Charity's objectives as set out in the object's clause contained in the company's Memorandum of Association are to advance public education in Arts and in particular:

1. To advance the education of the pupils at the Al-Mudassar Special Education Centre and assisting in the provision of facilities not provided by the local education authority at the school.

For the furtherance of the objects contained within the Memorandum of Association, the charity's current aims and purposes are:

2. To aid deaf children from impoverished backgrounds into basic education.
3. To aid their education and assess their education needs through professional specialist teachers.

##### **Volunteers**

Many volunteers give up their time to help out the charity with fundraising activities. The charity is greatly indebted to the volunteers for their commitment and support.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Al-Mudassar Trust is a charity set up in the UK as an arm of the Al-Mudassar Special Education Complex society, a registered charity in Pakistan.

The aims and objectives of both charities are the same and work closely together to meet their objectives. The Al-Mudassar Trust raises funds in the UK generally through networking groups, friends & family and other related groups. These funds are then sent via donations to the charity based in Pakistan. (It should be noted, for transparency purposes the charity based in Pakistan is also audited and its accounts are available on request). The trustees carry out visits to ensure the charity is using the donations for the specific purpose.

##### **The broader objectives of the charity are:**

- "To provide a safe haven for deaf children where they can grow and prosper.
- "To provide quality education to deaf children from the rural areas of Pakistan
- "To improve the lives and future of deaf children at the Al-Mudassar Special Education Complex.
- "To enable young children with disabilities to develop their physical and mental capacity through quality education and professional intervention.
- "To enable pupils to be self-sufficient and financially independent.

With the help of the funds raised in UK by The Al-Mudassar Trust, this has enabled and assisted the Al-Mudassar Special Education Complex society (Charity registered in Pakistan) to achieve the objectives set as listed underneath.

**THE AL-MUDASSAR TRUST-(06361775/ 1121550)**

**Report of the Trustees for the year ended 30 September 2018**

**Main Activities:**

Main activities achieved during the year were as follows:

Below is a summary of our activities, which are carried out in accordance with our charitable aims and objectives.

"Provision of educational facilities to 300 children with special needs from playgroups to college education.

"A further 150 children are enlisted and due to start school in the year.

"Provision of boarding facilities for over 80 students from impoverished backgrounds.

"Created employment opportunities for local women. (Such as teachers, teaching assistants, cleaners, and reception staff).

"Provision of a drop in centre for people with learning difficulties.

"Creation of comfortable environment where deaf children can grow and prosper.

**FINANCIAL REVIEW**

**Reserves policy**

The General fund represents funds arising from past operating results. The Directors are satisfied that the balance of the fund will enable the charity to meet its objectives. The Directors have also examined the requirement to maintain reserves for the on-going work of the charity and concluded that the most appropriate level is between 6 to 12 months of operational expenditure.

**FUTURE DEVELOPMENTS**

We plan to consolidate our success in providing educational facilities and professional support to a wide range of children with other disabilities.

We have already started construction work on building vocational workshops to teach young adults new skills, which will enable them to find employment. Hence, enabling them to become financially independent and self-sufficient.

We plan to look into other projects, which will enable us to fulfill our aims and objectives.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

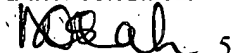
**PUBLIC BENEFIT REPORT**

The board have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives and in planning the charity's future activities. The trustees are satisfied that the charity is achieving its objectives set and the whole local community and society at large are benefiting from these activities.

**ON BEHALF OF THE BOARD**

Mrs N. Shah  
Director/ Trustee

Date: 08.02.2019

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**THE AL-MUDASSAR TRUST-(06361775/ 1121550)**

**Independent Examiner's report to the Trustees of AL-Mudassar Trust.**

**For the year ended 30 September 2018**

I report on the accounts for the year ended 30 September 2018 set out on pages 7 to 11.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011) and that an independent examination is required.

Having satisfied myself that the charity is not subject to an audit under company law 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.

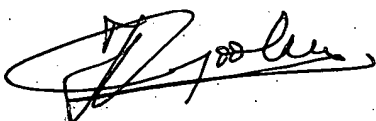
**Basis of the independent examiner's report**

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 trustees concerning 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 statements 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 386 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jayson & Co  
Chartered Certified Accountants & registered Auditors  
4 Blenheim Avenue  
Gants Hill  
Essex  
IG2 6JG

Date: 08.02.2019

**THE AL-MUDASSAR TRUST -(06361775/ 1121550)**

**STATEMENT OF FINANCIAL ACTIVITIES**

**For the year ended 30 September 2018**

	Notes	Unrestricted Funds 2018	Total Funds 2018	Total Funds 2017
		£	£	£
<b>INCOMING RESOURCES</b>				
Incoming resources from generated funds				
Voluntary income	2	141,196	141,196	256,213
Interest received		56	56	69
		<b>141,252</b>	<b>141,252</b>	<b>256,282</b>
<b>RESOURCES EXPENDED</b>				
<b>Cost of generating funds</b>				
Fundraising costs		2,007	2,007	29,166
Governance costs		1,750	1,750	1,500
Other resources expended		211,801	211,801	194,462
<b>Total resources expended</b>		<b>215,558</b>	<b>215,558</b>	<b>225,128</b>
<b>Net (deficit)/ income</b>		<b>(74,306)</b>	<b>(74,306)</b>	<b>31,154</b>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		157,144	157,144	125,990
<b>Total funds carried forward</b>		<b>82,838</b>	<b>82,838</b>	<b>157,144</b>

**THE AL-MUDASSAR TRUST-(06361775/ 1121550)**

**Balance sheet as at 30 September 2018**

	Notes		Unrestricted funds	
		£	2018 £	2017 £
<b>FIXED ASSETS</b>	<b>8</b>		<b>1,620</b>	<b>-</b>
<b>CURRENT ASSETS</b>				
Cash at bank		83,968		158,644
<b>CREDITORS</b>				
Amounts falling due within one year	<b>9</b>	(1,750)		(1,500)
<b>NET CURRENT ASSETS</b>			<b>82,218</b>	<b>157,144</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>83,838</b>	<b>157,144</b>
<b>NET ASSETS</b>			<b>83,838</b>	<b>157,144</b>
<b>Funds:</b>				
<b>Unrestricted funds</b>				
Unrestricted funds			82,218	157,144
<b>Total funds</b>			<b>82,218</b>	<b>157,144</b>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2018.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2015 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 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 special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the Board of Trustees on 08.02.2019 and were signed on its behalf by:

Mrs N. Shah (Director/Trustee):  .....

**The AL-MUDASSAR TRUST-(06361775/ 1121550)**

**Notes to the Financial statements**

**For the year ended 30 September 2018**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Statements of Recommended Practice - The Charities SORP (FRS 102) issued in May 2014, and the applicable UK Generally Accepted Accounting Practice and the Charities Act 2011.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognized as income when they are distributed to various projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

**Grants Receivable**

Grants are accounted for on a receivable basis and are credited to income. Any unspent balances are carried forward in the appropriate fund. Any grants restricted to future accounting years are deferred and recognized in those accounting years.

**Resources expended**

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.

**Allocation and apportionment of costs**

**Tangible fixed assets**

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

Website	20% on straight line
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**Taxation**

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

**Fund accounting**

**General Funds**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**Designated Funds**

Designated funds comprise restricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund are set out in the notes to the financial statements. Restricted funds are funds, which are used in accordance with specific restrictions imposed by donors, or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to financial statement.

**The AL-MUDASSAR TRUST-(06361775/ 1121550)**

**Notes to the Financial statements**

**For the year ended 30 September 2018**

**1. ACCOUNTING POLICIES – continued**

**Endowment Funds**

Endowment funds represent those assets, which must be held permanently by the charity, principally investments. Income arising from endowment funds can be used in accordance with the objects of the charity and is included in unrestricted income. Any capital gains or losses arising on the investments are charged against the income generated from the fund. Investment management charges and legal advice relating to the fund are charged against part of the fund.

**Administrative expenditure**

Administrative Expenditure comprises all costs incurred in running the charity, which cannot be directly allocated to the charity's projects or to fundraising.

**2. VOLUNTARY INCOME**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Donations	141,196	254,304

**3. FUNDRAISING COSTS:**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Event costs	2,007	29,166

**4. SUPPORT COSTS**

	<b>2018</b>	<b>2017</b>
	<b>Other resources expended</b>	<b>Other resources expended</b>
	<b>£</b>	<b>£</b>
Funding the school running costs	207,509	172,925
Salaries	2,955	18,113
Bank & credit card charges	264	719
Travelling	-	1,427
Administrative costs	893	1,278
Depreciation	180	-
	<b>211,801</b>	<b>194,462</b>

**5. GOVERNANCE COSTS**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Independent examiner's fees	1,750	1,500
	<b>1,750</b>	<b>1,500</b>

**The AL-MUDASSAR TRUST-(06361775/ 1121550)**

**Notes to the Financial statements**

**For the year ended 30 September 2018**

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2018 nor for the year ended 30 September 2017.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2018 nor for the year ended 30 September 2017.

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Accrued expenses	1,750	3,409

**8. FIXED ASSETS**

	<b>Website</b>
	<b>£</b>
Additions	1,800
Balance as at 30.09.18	1,800
<b>Depreciation</b>	
Charge for the year	180
Balance as at 30.09.18	180
<b>Net Book Value</b>	
Balance as at 30.09.18	1,620

**The AL-MUDASSAR TRUST-(06361775/ 1121550)**

**Notes to the Financial statements**

**For the year ended 30 September 2018**

**9. MOVEMENTS IN FUNDS**

	<b>At 01.10.17</b>	<b>Net movement</b>	<b>At 30.09.18</b>
		<b>in funds</b>	
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	157,144	(74,306)	82,838
	<u>=====</u>	<u>=====</u>	<u>=====</u>
<b>Net movements in funds</b>			
	<b>Incoming</b>	<b>Resources</b>	<b>Movement</b>
	<b>resources</b>	<b>expended</b>	<b>in fund</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General funds	141,252	215,558	(74,306)
	<u>=====</u>	<u>=====</u>	<u>=====</u>