

Registered Charity no: 1077423

MAZAHIRUL ULOOM LONDON

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

**ABACUS PARTNERS (LDN) LLP
CHARTERED CERTIFIED ACCOUNTANTS
UNIT A, ABBOTTS WHARF
93 STAINSBY ROAD
LONDON E14 6JL**

MAZAHIRUL ULOOM LONDON

Charity Information

Trustees	Mr Harunur Roshid Chowdhury	Chairman
	Mr Faruk Ahmed	Secretary
	Mr Muhammad Gias Uddin	Treasurer
	Mr Ahmed Jamshed	
	Mr Lays Miah	
	Mr Jamshed Ali	
	Mr Shah Dobir Kamaly	
	Mr Al-Hajj Altaf Hussain JP	
	Mr Abdul Motlib	
	Mr Faiz Muhammad Rahman	
	Mr Hussain Ahmed	
	Mr Md Shihab Uddin	

Charity number 1077423

Principal Office 241 - 243 Mile End Road
London E1 4AA

School Principal & Coordinators
Mr Imdadur Rahman Al-Madani (Principal)
Mr Khalil Goddard (Head teacher)
Mr Zubair Rahman (Islamic Curriculum Coordinator)

School Governance Committee is made of 5 members including parents

Mosque & Madrassah Imams Moulana Masum Ahmed

Independent Examiner
Abacus Partners (Ldn) LLP
Chartered Certified Accountants
Unit A, Abbots Wharf
93 Stainsby Road
London E14 6JL

Bank
Nat West Bank Plc
Stratford Broadway
1-11 Broadway, Stratford,
London E15 4BL

MAZAHIRUL ULOOM LONDON

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

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MAZAHIRUL ULOOM LONDON
Trustees' Report
for the Year Ended 31 August 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023 and confirm they comply with the Charities Act 2011, the trust deed and the Charities SORP requirements.

Structure, Governance and Management

Governing Document

Mazahirul Uloom London is constituted as a charitable trust registered with the Charity Commission in September 1999 under charity number 1077423. It is governed by a deed of trust last updated in November 2003.

Organizational Structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet together as a body bi-monthly and are responsible for all decisions taken in relation to running the Mosque and its facilities, and activities provided by the charity. The trustees also oversee decision making of the Mazahirul Uloom School. To ensure the smooth running of the school and its compliance with the Education (Independent Schools Standards) England Regulations 2010, the charity trustees have set up a separate management committee for the school for day-to-day management. The school management committee meets every week. The day-to-day management of the Mosque and facilities and its projects is undertaken by trustees who act as its volunteers.

Recruitment and Appointment of Trustees

The existing trustees are responsible for the recruitment of new trustees. The current trustees have been long time trustees and this has helped provide stability and continuity and local confidence. The trustees believe this approach attracts commitment from local people and support with funding for its projects.

Induction and Training of Trustees

The current trustees are the elders of the community and recognize the need to recruit younger members in a process of renewal, and will be working with its advisers in the coming year to establish a process of induction and introduction of new trustees in accordance with its trust deed.

Risk Management

The trustees assess the risks the charity faces on an ongoing basis and manage them throughout the year. Policies and procedures are in place to ensure that risks are reduced. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the Mosque are kept under review. Appropriate DBS checks, supported by policies are made for all those who work with children or other vulnerable groups within the Mosque or School. There is a physical separation and access to the School and Mosque.

MAZAHIRUL ULOOM LONDON
Trustees' Report
for the Year Ended 31 August 2023

Objectives and Activities

Objectives

The objects of the charity are set out in the charity's trust deed and are summarized as follows:-

The advancement of education and religion in accordance with the tenets and doctrines of the Quran and Hadith.

We meet these objects for the benefit of the public, and we do this through the provision of the Mosque and its religious activities and the School.

Strategies

Our aim is to provide a religious facility that provides for spiritual and educational development of Muslims. We believe a development of faith and first class education service combined will help build a strong, peaceful local community that is confident enough to engage with and make a positive contribution to wider society. We believe our activities are helping this community development process and delivering public benefit.

Our strategy is to continue to provide valuable services locally and attract funding to continue to develop our building and the community. The Mosque is open for the five daily prayers, the Friday prayers being a focus of our social and community development and the School operates from the same building premises as the mosque but in separated area.

Use of volunteers

Mainly trustees work as volunteers and in addition there are only 6 other volunteers.

Activities and Achievements

How our activities deliver public benefit :-

The charity carries out a wide range of activities in pursuance of its charitable objects. The trustees consider that these activities, summarized below, provide benefit both to those who worship at our Mosque and the local community around Tower Hamlets.

Religious activities

Our Masjid/School provides a facility for our five daily prayers and worship and for the activities associated with our faith. During the year under review, we offered full range of religious services in general. All COVI 19 restrictions were reviewed and withdrawn.

Prayers: The Mosque is open all 7 days for daily and Friday prayers All COVID-19 restrictions reviewed and withdrawn. During the week we have 500-750 people who regularly attend daily prayers and over 500 who regularly attend Friday prayers.

During Ramadan the charity operated full services of Iftar preparation, Taraweeh Prayers, eid prayers and other possible special religious events and services.

Hifz classes: Memorization of the Qur'an is considered an important element of religious education and training. We continue to provide this facility for the young people, our all classrom lectures and activites reinstead. This programme continues to run successfully with about 30 young people regularly attending these classes.

MAZAHIRUL ULOOM LONDON
Trustees' Report
for the Year Ended 31 August 2023

Islamic Lectures: : Our normal public lectures, prayers and seminars have been returned with the pre-COVID spirit.

Educational Activities

We continued to provide an independent education service through the Mazahirul Uloom London School. The school provides National Curriculum education, as well as faith based learning, for 5 Secondary school classes from Year 7 to 11 totalling 125 students of which 15 completed their secondary education and left with a minimum of 9 GCSE's. All of whom went on to further education.

The school also excels in pastoral care having built and maintained excellent relationships with parents. We believe that this is vital to enabling us to deliver a quality education service to our students.

Mazahirul Uloom London also provides evening and weekend supplementary classes for children between the ages 5-16, the total number of students attending these classes are 90. These students are drawn from the local community who do not necessarily attend the regular school.

The school has built on earlier successes and has given more focus to students and staff well-being . Ofsted began their most recent report (2021) with: "Pupils said that they enjoy school a great deal because it is so welcoming. This sums up what it is like to attend Mazahirul Uloom perfectly. The welcoming and inclusive culture brings everyone together. As a result, pupils are cared for well"

Numbers at the school are healthy and we have more applications than we can accommodate (currently 120 students). Teachers are happy that the school works to help them maintain flexible and comfortable work-life balance which is one perhaps the main, reason that staff retention is not a problem at MUL

As Ofsted reported..."there is a strong emphasis by the headteacher on ensuring that staff workload is manageable. Staff greatly appreciate the flexibility they have to balance work and home life" At MUL we believe that these issues are important in order that we may fulfil our larger mission of what the charity stands for.

Reserve policy: The trustees has determined that the appropriate level of free reserves which are not invested should be equivalent 3 to 6 months' expenditure, approximately £91K to £182K. Despite the fact that note 10 to the financial statements shows total unrestricted funds of £831K, the charity only had free reserve fund of £171K after the designated fund of £660K to match the net cost of net fixed assets. This free reserve has fallen as the year ended and the board is working to improve during the year 2023/2024 onward. As there is no further capital commitment the charity has no concern of its going concern operation.

Premises extension

During the year the charity's extension work was slow and no extra Q-e-Hasana raised. This year extension work cost extra £52,000, which is reflected in freehold improvement bringing freehold value at cost of £1,218,735.

Review of Transactions and Financial Position

As at 31 August 2023 the charity's net balance sheet value is £830,977.

MAZAHIRUL ULOOM LONDON
Trustees' Report
for the Year Ended 31 August 2023

Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in [England & Wales] requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on charities information page.

Independent Examiner

An independent examination was carried out by Abacus Partners (Ldn) LLP, Chartered Certified Accountants. The charity elected to dispense with the annual appointment of independent Examiner. In the absence of a specific resolution to the contrary Abacus Partners (Ldn) LLP will continue in office.

This report, which has been prepared taking advantage of special exemptions applicable to small entities, was approved by the board on 21 June 2024 and signed on their behalf.



Mr. Faruk Ahmed
Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MAZAHIRUL ULOOM LONDON
YEAR ENDED 31 AUGUST 2023**

I report on the accounts of the charity for the year ended 31 August 2023 which are set out on pages 6 to 11. The accounts have been prepared on the basis of accounting policies set out on page 8.

Respective responsibilities of trustees and examiner:

The charity's trustees 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 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report:

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement:

In connection with my examination, no matter has come to my attention:

- * Which gives me reasonable cause to believe that, in any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the 2011 Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.



N A CHOWDHURY FCCA
ABACUS PARTNERS (LDN) LLP
Chartered Certified Accountants
Unit A, Abbots Wharf
93 Stainsby Road
London E14 6JL
24 June 2024

MAZAHIRUL ULOOM LONDON
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

INCOME AND EXPENDITURE	Notes	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Incoming Resources					
Voluntary Income	3.1	107,463	-	107,463	84,005
Charitable Activities Income	3.2	349,566	-	349,566	337,274
Total Income	3	457,029	-	457,029	421,279
Resources Expended					
Voluntary Cost	4.1	434	-	434	900
Charitable Activities Cost	4.2	358,299	-	358,299	323,995
Administrative Cost	4.3	21,801	-	21,801	23,285
Total Resources Expended	4	380,534	-	380,534	348,180
Net Income / Deficit for the year		76,495	-	76,495	73,099
Fund as at 1 September 2022		754,482		754,482	681,383
Funds as at 31 August 2023	10	830,977	-	830,977	754,482

The notes on pages 8 to 11 form part of these accounts.


**MAZAHIRUL ULOOM LONDON
BALANCE SHEET
AS AT 31 AUGUST 2023**

	Notes	£	2023 £	Total 2022 £
Fixed Assets:				
Tangible Assets	5		1,227,964	1,166,321
Current Assets:				
Debtors & prepayments	6	95,436		100,021
Cash at Bank and in hand		<u>77,552</u>		<u>100,040</u>
		172,988		200,061
Creditors:				
Amount falling due within one year	7	<u>58,640</u>		<u>61,190</u>
Net Current Assets			<u>114,348</u>	<u>138,871</u>
			1,342,312	1,305,192
Creditors:				
Amount falling due more than one year	8		511,335	550,710
Total Net Assets			<u><u>830,977</u></u>	<u><u>754,482</u></u>
Funds				
Unrestricted funds: General	10		830,977	754,482
Restricted Funds	10		-	-
Total Funds			<u><u>830,977</u></u>	<u><u>754,482</u></u>

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) (UK GAAP applicable to Smaller Entities).

Approved by the Board of Trustees on 21 June 2024 and signed on it's behalf by


Mr Harunur Roshid Chowdhury
(Trustee- Chairman)


Mr Muhammed Gias Uddin
(Treasurer)

The notes on pages 8 to 11 form part of these accounts.

Notes to the financial statements
for the year ended 31 August 2023

1.1 Basis of preparation of accounts:

1.2 Grants and Donation receivable:

Grants received for specific purposes are treated as restricted funds.

Costs are allocated between restricted and unrestricted fund according to the terms of income. Where items expended are mixed, they are apportioned between the categories according to the income they relate to.

Depreciation is calculated to write off the cost less their estimated residual value, over their expected useful lives on the following basis:

2. Incoming Resources

The incoming resources and surplus are attributable to the principal activities of the charity.

3.1 Voluntary Income

3.2 Charitable Activities Income

Total Income

MAZAHIRUL ULOOM LONDON

Notes to the financial statements
for the year ended 31 August 2023

4 EXPENSES SUMMARY

4.1 Voluntary Cost

	Unrestricted £	Restricted £	2023 £	2022 £
Subscriptions	434		434	900
	<u>434</u>	<u>-</u>	<u>434</u>	<u>900</u>

4.2 Charitable Activities Cost

	Unrestricted £	Restricted £	2023 £	2022 £
Salaries and wages	250,606		250,606	245,217
Employer's NIC	4,615		4,615	6,879
Staff Pension	2,644		2,644	2,106
Water and Rates	4,460		4,460	4,815
Casual & cover teacher	27,747		27,747	20,162
Teacher Training	-		-	597
Hire of Equipment's	7,570		7,570	7,002
Cleaning, Repairs & Maintenance	6,927		6,927	6,033
Telephone/Internet	801		801	1,158
Printing/Postage/Copying	1,334		1,334	967
Trips and event expenses	10,672		10,672	1,741
Heating and Lighting	4,343		4,343	6,515
Insurance	6,936		6,936	5,006
Study Materials	13,817		13,817	6,844
Examination fees & Ofsted	15,827		15,827	8,954
	<u>358,299</u>	<u>-</u>	<u>358,299</u>	<u>323,995</u>

4.3 Administrative Cost

	Unrestricted £	Restricted £	2023 £	2022 £
a) Support Costs				
Salaries and wages	6,877		6,877	7,200
Employer's NIC	48		48	71
Hire of Equipment's	1,892		1,892	2,334
Cleaning, Repairs & Maintenance	1,732		1,732	1,508
Telephone/Internet	200		200	289
Printing/Postage/Copying	333		333	-
Heating and Lighting	483		483	724
Insurance	2,312		2,312	1,669
Bank Charges	3,388		3,388	3,066
Consultancy and Professional fees	-		-	1,861
Depreciation on FF and Equipment's	-		-	-
	<u>17,265</u>	<u>-</u>	<u>17,265</u>	<u>18,721</u>
b) Governance Costs				
Salaries and wages	2,292		2,292	2,400
Employer's NIC	16		16	24
Consultancy Fees/legal	373		373	465
Accountancy	1,855		1,855	1,675
	<u>4,536</u>	<u>-</u>	<u>4,536</u>	<u>4,564</u>
	<u>21,801</u>	<u>-</u>	<u>21,801</u>	<u>23,285</u>
Total Expenses	<u><u>380,534</u></u>	<u><u>-</u></u>	<u><u>380,534</u></u>	<u><u>348,180</u></u>

MAZAHIRUL ULOOM LONDON

Notes to the financial statements for the year ended 31 August 2023

5 Tangible Fixed Assets	Freehold Properties	Fixture, fitting & Equipment's	Total
	£	£	£
Cost B/Fwd	1,166,321	102,347	1,268,668
Addition-extension/improvement	52,415	9,228	61,643
	<u>1,218,736</u>	<u>111,575</u>	<u>1,330,311</u>
Depreciation:			
Charges B/Fwd		102,347	102,347
Charge for the year		-	-
	<u>-</u>	<u>102,347</u>	<u>102,347</u>
Net Book Value			
As at 31 August 2023	<u>1,218,736</u>	<u>9,228</u>	<u>1,227,964</u>
As at 31 August 2022	<u>1,166,321</u>	<u>0</u>	<u>1,166,321</u>
6 Debtors & Prepayments	2023	2022	
	£	£	
Student Fees	45,436	49,894	
Loan to Darul Uloom Foundation	50,000	50,000	
Other Debtors	-	127	
	<u>95,436</u>	<u>100,021</u>	
7 Creditors: Amount Falling Due Within One Year	2023	2022	
	£	£	
Other Creditors	1,825	-	
Qurd e Hasana - Pvt Loan	56,815	61,190	
Advance Tuition Fess	-	-	
	<u>58,640</u>	<u>61,190</u>	
8 Creditors: Amount Falling Due After More Than One Year	2023	2022	
	£	£	
Qurd e Hasana - Pvt Loan	511,335	550,710	
	<u>511,335</u>	<u>550,710</u>	
Private Loans: "Qurd e Hasana" are loans from the charity's beneficiaries, which only have a moral obligation to repay on demand, if possible. There is no interest due or security given for these loans.			
9 Staff Emoluments	2023	2022	
	£	£	
Total wages and salaries	259,775	254,817	
Employer's NIC	4,679	6,973	
	<u>264,454</u>	<u>261,790</u>	
Direct Charitable	255,221	252,096	
Others	9,233	9,694	
	<u>264,454</u>	<u>261,790</u>	
Avg No of employees: Admin	1	1	
Avg No of employees: Direct	23	22	
	<u>24</u>	<u>23</u>	
Employees paid in excess of £60,000 during the current year and previous year	<u>None</u>	<u>None</u>	

No remuneration was paid to any trustees or their associates during the year ended 31.08.2023 nor at 31.08.2022.

MAZAHIRUL ULOOM LONDON
Notes to the financial statements
for the year ended 31 August 2023

10 Movement in Funds	Free Reserve £	Designated Fund £	Unrestricted Fund £	Restricted Fund £	Total £
As at 1 September 2022	200,063	554,421	754,484	-	754,483
Current year surplus	76,495		76,495	-	76,494
Current year transfer	(105,393)	105,393		-	-
As at 31 August 2023	<u>171,165</u>	<u>659,814</u>	<u>830,979</u>	<u>-</u>	<u>830,977</u>

11 Taxation

The entity is a registered charity and does not undertake non-charitable activities and are entitle for tax exemption by the Inland Revenue.

12 Post Balance Sheet Events

There were no significant post balance sheet events.

13 Transaction with Trustees

There were no transactions with the trustees during the year.

14 Contingent Liabilities

The charity had no contingent liabilities as at 31 August 2023 nor at 31 August 2022.

15 Related Parties Transaction

There were no disclosable related party transactions during the year.

16 Gifts in Kind And Volunteers

During the year the company/charity benefited from unpaid work performed by volunteers.