

**Registered Charity number:
1084269**

JAMIATUL ULOOM AL ISLAMIA
Annual Report and Financial Statements
For the Year Ended
30 November 2023

JAMIATUL ULOOM AL ISLAMIA

Contents

	Page
Reference and Administrative Details	1
Trustees' Report & Statement of responsibilities	2 to 4
Independent Examiner Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Annual Accounts	8 to 10

JAMIATUL ULoom AL ISLAMIA

Reference and Administrative Details

Trustees	M G Miah	Trustee
	M K Rahman	Trustee
	H Rahman	Trustee

Principal Office 364-366 Leagrave Road
Luton
Bedfordshire
LU3 1RF

Charity Registration Number 1084269

Bankers Barclays Bank
28 George Street
Luton
Beds
LU1 2AE

Independant Examiner HA Accountants
26 Leagrave Road
Luton
Beds
LU4 8HZ

JAMIATUL ULOOM AL ISLAMIA

The report of the trustees for the year ended 30 November 2023

The trustees present their annual report and accounts for the year ended **30 November 2023**

Objectives and Activities

Charitable Objectives.

The Charity's objects and regulation are regulated by Trust Deed executed on May 2000.

Aims of Charity

The objectives of the Trust set by the Trust Deed is to advance the academic as well as Islamic education and providing facilities to learn and practice Islam according to the Holy Quran and Ahadith and within the bounds of Ahle-Sunna Wal Jamaat.

The primary aim of the Charity is to provide an Islamic based education & National Curriculum to children between ages 11 to 16.

Objectives for the year.

During this year the charity sought to:

- Further improve awareness of it's existence, facilities and services offered.
- Continue to increase the number of students.
- To continually enhance the facilities provided.
- To recruit the best quality teachers within the budgetary constraints and to ensure all teachers are kept up to date in in their respective fields.
- To develop and enhance the educational curriculum.

Public benefit statement

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit published by the Charity Commission for England & Wales.

Use of volunteers

The charity uses the services of volunteers in a number of ways;

- To assist in raising the profile of the charity.
- To assist with maintaining the records of the charity.
- To assist with the development of the charity.
- To provide teachings support.
- To maintain the buildings.

Achievements and Performance

- The Charity continued to improve facilities available to students.
- Raised standards, facilitating improved GCSE results.

Financial Review

During the year the charity's income was **£610,196 (2022: £506,174)** and after expenditure of **£315,949 (2022: £307,896)** the carry forward reserves stood at **£1,378,001 (2022: £1,083,754)**.

Reserves policy

The Trustees have resolved to establish over the next few years reserves to provide for future activities, and to provide funding for the expected expenditure for six months ahead.

Current reserves are adequate based on our knowledge and experience.

Principal funding source

The principal income was generated through the provision of education in accordance with the objectives of the charity. The principal expenditure related to the cost of providing education.

Plans for future periods

The Charity will also continue to look at options to diversify in delivering the aims and objectives of the Trust.

Structure, Governance and Management

Nature of the Governing Documents

The Charity is an unincorporated association governed by a trust deed. Eligibility for membership of the charity, and membership of the board of trustees is governed by the trust deed. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

Recruitment and appointment of new trustees

New Trustees are appointed by invitation based upon the specific requirements and the skill set needed by the charity to help advance the charitable objectives.

Induction and training of trustees.

We have at the moment no policy or procedure for the training of trustees, other than the "do's and don'ts" publication provided by the charity.

Organisational structure and management.

Trustees meet regularly on a monthly basis to discuss and plan objectives and implementation thereof. Matters of general concern are raised with all members. Day to day management and responsibility for implementing policies is carried out by Head Teacher. There are 8 full time and 5 part time employees plus a number of volunteers and employment trainees.

Related parties

Other than the Trustees and those persons connected with them there are no individuals who are related parties. Details of transactions with related parties are shown in the notes to the accounts. This includes remuneration and expenses paid to Trustees.

Risk Management

The trustees acknowledge their responsibilities for establishing a risk management system and satisfied that appropriate systems and procedures are under development and continue to keep the strategic, business and operational risk under review with view to introducing, where necessary, additional procedures to mitigate these risks.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the trustees' report and the financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity.

In preparing those financial statements the Board is 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act.

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.

This report was approved by the board of trustees on 25th September 2024



M Gulab Miah
Trustee

Independent Examiners Report on the Accounts

Report to the trustees/members of: **JAMIATUL ULOOM AL ISLAMIA**

On accounts for the year ended: **30 November 2023**

Charity no: **1084269** Set out on pages: **6 to 10**

I report to the trustees on my examination of the accounts of the above charity for the year ended 30th November 2023.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 accounts to be reached.



Name: M A Haque Bsc, MBA, FFA

HA Accountants
26 Leagrave Road
Luton
Beds
LU4 8HZ

25 September 2024

JAMIATUL ULOOM AL ISLAMIA
Statement of Financial Activities
For the Year Ended 30 November 2023

	Notes	Unrestricted funds £	Total Funds 2023 £	Last Year Total Funds 2022 £
Income and Endownments from				
Donations and legacies		424,358	424,358	332,078
Other Income		185,838	185,838	174,096
Total incoming resources	2	610,196	610,196	506,174
RESOURCES EXPENDED				
Cost of charitable activities		315,799	315,799	307,796
Governance costs		150	150	100
Total resources expended	3	315,949	315,949	307,896
Net movement in funds		294,247	294,247	198,278
Total funds brought forward		1,083,754	1,083,754	885,476
Total funds carried forward		1,378,001	1,378,001	1,083,754

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on **page 7** as required by the said statement.

All activities derive from continuing operations

The notes on pages 8 to 10 form an integral part of these accounts

JAMIATUL ULOOM AL ISLAMIA
BALANCE SHEET

As at 30 November 2023

	Notes	2023 £	2022 £
The assets and liabilities of the charity:			
Fixed Assets			
Tangible assets	5	<u>1,203,824</u>	<u>670,752</u>
Total fixed assets		<u>1,203,824</u>	<u>670,752</u>
Current Assets			
Cash at bank and in hand		<u>269,183</u>	<u>500,437</u>
		269,183	500,437
Creditors: amounts falling due within one year	6	<u>(2,196)</u>	<u>(3,525)</u>
Net Current Assets		<u>266,987</u>	<u>496,912</u>
Total assets less current liabilities		<u>1,470,811</u>	<u>1,167,664</u>
Creditors: amounts falling due after more than one year	7	92,810	83,910
Total Net Assets		<u>1,378,001</u>	<u>1,083,754</u>
The funds of the charity:			
Unrestricted income funds	9	1,378,001	1,083,754
		<u>1,378,001</u>	<u>1,083,754</u>
Total charity funds		<u>1,378,001</u>	<u>1,083,754</u>

Approved by the board of trustees on 25 September 2024



M Gulab Miah
Trustee

The notes on pages 8 to 10 form an integral part of these accounts.

1 Accounting policies

Statement of compliance

These accounts 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 Charities Act 2011.

Basis of preparation

The Charity meets the definition of public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The Charity opted to early adopt Bulletin 1 published on 2 February 2016 and therefore not included a cash flow statement in these accounts.

Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Fixed assets and depreciation

All tangible fixed assets are capitalised if they can be used for more than one year and are stated at cost less depreciation. Items of less than £1000 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Land & Buildings	2% straight line
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A regular annual review of the likelihood of asset impairment is undertaken.

Taxation

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

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment. Restricted funds can only be used for particular restricted purposes within the objects of the charity.

JAMIATUL ULOOM AL ISLAMIA**Notes to the Accounts****For the Year Ended****30 November 2023**

2 Incoming resources	2023	2022
	£	£
Voluntary income		
General Donations	424,358	332,078
	<u>424,358</u>	<u>332,078</u>
Other Income		
Parental Contributions	184,378	172,277
Grants	0	0
Other	1,460	1,819
	<u>185,838</u>	<u>174,096</u>
3 Resources expended	2023	2022
Charitable activities:	£	£
Education		
Staff Cost	143,151	136,976
Contractors	73,000	80,400
Materials & Teaching Aids	13,704	4,536
	<u>229,855</u>	<u>221,912</u>
Premises Cost		
Non Domestic & Water Rates	8,051	4,310
Light & Heat	20,293	15,089
Repairs & Maintenance	2,698	17,590
	<u>31,042</u>	<u>36,989</u>
Administrative expenses		
Equipment Expense	0	0
Insurance	5,175	2,000
Postage & Stationary	2,136	994
Printing	991	1,503
Subscriptions, Fees & Compliance	7,954	7,981
Telephone	1,232	907
Depreciation	16,928	16,928
	<u>34,416</u>	<u>30,313</u>
Others		
Advertising	600	600
Bank Charges	5,227	5,469
Other Professional Fees	1,871	0
Subsistence	167	102
Staff Support Cost	12,621	11,611
Travel & Transport	0	800
	<u>20,486</u>	<u>18,582</u>
	<u>315,799</u>	<u>307,796</u>
Governance costs:		
Accountancy/ Internal Examiner	<u>150</u>	<u>100</u>
4 Staff Costs and Emoluments	2023	2022
	£	£
Gross Salaries	155,326	148,030
Employer's National Insurance	0	0
Employers Pension	446	557
	<u>155,772</u>	<u>148,587</u>
Numbers of full time employees or full time equivalents	2023	2022
	£	£
Engaged on charitable activities	13	14
Administration	1	1
There were no fees or other remuneration paid to the trustees		
There were no employees with emoluments in excess of £60,000 per annum		

JAMIATUL ULOOM AL ISLAMIA
Notes to the Accounts
For the Year Ended 30 November 2023

5 Tangible fixed assets

	Freehold Property £	Fixtures & Fittings £	Total £
Asset cost, valuation or revalued amount			
Bal B/fwd	846,400	0	846,400
Additions	550,000	0	550,000
At 30 November 2023	<u>1,396,400</u>	<u>0</u>	<u>1,396,400</u>
Accumulated depreciation and impairment provisions			
Bal B/fwd	175,648	0	175,648
Charge for the year	16,928	0	16,928
At 30 November 2023	<u>192,576</u>	<u>0</u>	<u>192,576</u>
Net book value			
Bal B/fwd	<u>670,752</u>	<u>0</u>	<u>670,752</u>
At 30 November 2023	<u>1,203,824</u>	<u>0</u>	<u>1,203,824</u>

All assets are used for charitable purposes.

6 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	<u>2,196</u>	<u>3,525</u>
	<u>2,196</u>	<u>3,525</u>

7 Creditors: Amounts falling due after one year

	2023 £	2022 £
Loans- Qurze Hasna	<u>92,810</u>	<u>83,910</u>
	<u>92,810</u>	<u>83,910</u>

Qarze Hasna is unsecured and interest free money loaned to the charity by members of the public with no fixed repayment terms.

8 Analysis of the Net Movement in Funds

	2023 £	2022 £
Net movement in funds from Statement of Financial Activities	294,247	198,278
Net movement in funds available for future activities	<u>294,247</u>	<u>198,278</u>

9 Net Assets by fund

	Unrestricted funds £	Restricted funds £	Total Funds 2023 £	Total Funds 2022 £
Tangible Fixed Assets	1,203,824	-	1,203,824	670,752
Current Assets	269,183	-	269,183	500,437
Current Liabilities	(2,196)	-	(2,196)	(3,525)
Long Term Liabilities	<u>(92,810)</u>	<u>-</u>	<u>(92,810)</u>	<u>(83,910)</u>
	<u>1,378,001</u>	<u>-</u>	<u>1,378,001</u>	<u>1,083,754</u>

10 Related Party Transactions

No fee or expenses were paid to trustees or persons connected with them