

MARKAZUL-ULOOM AL ISLAMIYYA
REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
CHARITY NUMBER 1085563

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MARKAZUL-ULOOM AL ISLAMIYYA

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2022

TRUSTEES:

Mr. Kabir Hussain
Mr. Mohammed Aslam
Mr. Talhat Mahmood

REGISTERED OFFICE:

33-35 Ridge Road
Rotherham
South Yorkshire
S65 1NS

CHARITY NUMBER:

1085563

ACCOUNTANTS:

Smart Accounting Ltd
1 Ronald Road
Darnall
Sheffield
S9 4RH

BANKERS:

Yorkshire Bank
1 Frederick Street
Rotherham
South Yorkshire
S60 1QP

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022

MARKAZUL-ULOOM AL ISLAMIA

REGISTERED NO: 1085563

33-35 RIDGE ROAD
ROTHERHAM
SOUTH YORKSHIRE, S65 1NS

TRUSTEES

Mr Kabir Hussain
Mt Mohammed Aslam
Mr Talhat Mahmood

OFFICE

Chairman
Treasurer
Secretary

STRUCTURE, GOVERNANCE AND MANAGEMENT

| | |
|--------------------------------|------------|
| Type of governing document | Trust deed |
| How the charity is constituted | Trust |
| Trustees Selection Method | Voting |

Objectives and activities

The Markazul-Uloom Al- Islamiyya is constituted under a trust deed dated 18 September 2000 and has a registered charity no 1085563.

The objectives of the trust are to establish and operate the institution for the purpose of advancing education and to advance the Islamic religion to create Islamic and culture awareness.

Make adequate provision for higher studies of the Holy Quran, the Hadith and Islamic History, Philosophy and Secular Education and other related subjects.

The trustees must use the income (and may use the capital) of the Trust in promoting the objects.

Organisation

The trustees who have served during the year and since the year end are set out on page 1. Trustees are appointed by the board of trustees by the majority vote. They will serve as a trustee until they resign or removed from the board by majority vote. Trustee meet regularly as and when required discuss any project or general progress.

Income Generation

Income was generated by regular monthly donations by the parents of Muslim children who regularly come for Islamic education and by the other local Muslim community to promote the objective.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirms that systems have been established to enable regular reports to be produced so that any necessary steps can be taken to lessen those risks.

Financial review

Charity does not have any specific policy to maintain reserve funds. It will call at local community to donate funds when charity is short of funds and needs money for any specific project.

Declaration

Signed on behalf of charity's trustees

Signature

| | |
|-----------|---------------|
| Full name | Kabir Hussain |
| Position | Trustee |
| Date | 05/04/2023 |

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MARZKAZUL- ULOOM AL – ISLAMIYYA

FOR THE YEAR ENDED 31 MARCH 2022

REGISTERED NO: 1085563

We report on the accounts of Markazul- Uloom Al- Islamiyya for the year ended 31 March 2022, which are set out on pages 5 to 11.

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 .

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Direction 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 independent examiner's report

My examination was carried out in accordance with 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 explanation from the 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 our examination, no matter has come to our attention (other than that disclosed below*)

(1) Which gives us reasonable cause to believe that in, any material respect, the requirements:

- to keep Proper 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 Act have not been met; or

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

Signed

Date 05/04/2023

Name: Abdul Rashid

Relevant Professional qualifications or body:

Chartered Certified Accountants

Address:

1 Ronald Road Sheffield S9 4RH

MARKAZUL-ULOOM AL ISLAMIYYA

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

| | | 2022 | | | 2021 |
|--|---|---------------------|-------------------|------------------|------------------|
| | | £ | £ | £ | £ |
| | | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> | <u>TOTAL</u> |
| <u>INCOMING RESOURCES</u> | | | | | |
| Donations: | 2 | 10,365 | - | 10,365 | 34,265 |
| Activities in furtherance of the charity's objective: | | | | | |
| Children's' parents regular monthly donations | 3 | 78,000 | - | 78,000 | 41,040 |
| Activities for generating funds: | | | | | |
| Book sales/ Charity Shop. | 4 | 1,592 | - | 1,592 | 216 |
| | | <u>89,957</u> | <u>-</u> | <u>89,957</u> | <u>75,521</u> |
| <u>RESOURCES EXPENDED</u> | | | | | |
| Cost of generating funds: | | - | - | - | - |
| Charitable expenditure : | 5 | 13,364 | - | 13,364 | 4,130 |
| Cost of activities in furtherance of the charity's objective: | | | | | |
| Establishment and education. | 5 | 54,295 | - | 54,295 | 41,217 |
| Management and administration. | 5 | 997 | - | 997 | 673 |
| Total resources expended | | <u>68,657</u> | <u>-</u> | <u>68,657</u> | <u>46,020</u> |
| Loss on disposal of buildings and plant and machinery. | | | | | |
| | 8 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| NET INCOMING RESOURCES | 6 | <u>21,301</u> | <u>-</u> | <u>21,301</u> | <u>29,501</u> |
| NET MOVEMENT IN FUNDS | | | | | |
| Funds balances B/fwd at 01/04/2021 | | <u>1,475,666</u> | <u>-</u> | <u>1,475,666</u> | <u>1,446,165</u> |
| Funds balances C/fwd at 31/03/2022 | | <u>1,496,967</u> | <u>-</u> | <u>1,496,967</u> | <u>1,475,666</u> |

All incoming resources and resources expended derive from containing activities.

MARKAZUL-ULOOM AL ISLAMIYYA

CHARITY BALANCE SHEET

As at 31 MARCH 2021

| | | 2022 £ | 2021 £ |
|--|----|-------------------|-------------------|
| FIXED ASSETS | | | |
| Tangible assets | 8 | 1,448,192 | 1,448,798 |
| CURRENT ASSETS | | | |
| Cash at bank & in hand | | 67,600 | 59,466 |
| | | <u>1,515,792</u> | <u>1,508,264</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 10 | 1,025 | 298 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 1,514,767 | 1,507,966 |
| CREDITORS | | | |
| Amounts falling due after more than one year | 11 | 17,800 | 32,300 |
| NET ASSETS OVER LIABILITIES | | <u>1,496,967</u> | <u>1,475,666</u> |
| FUNDS ACCOUNT: UNRESTRICTED FUNDS | | <u>£1,496,967</u> | <u>£1,475,666</u> |

Approved by the Board of Trustees:

A Kabir Hussain (Trustee)

MARKAZUL-ULOOM AL ISLAMIYYA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

(a) Basis of preparation

The financial statements have been prepared on basis of historic cost (except that investments are shown at market value) in accordance with:

Accounting and Reporting by Charities-Statement of Recommended Practice (SORP 2005).

With accounting standards and with the Charities Act 2011.

(b) Charity status

The charity is governed by trust deed. The trustees are named on page 1.

(c) Fund accounting

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.

(d) Restricted funds

These are to be used for specific purposes as laid down by the donor- Expenditure that meets these criteria is charged to fund, together with a fair allocation of management and support cost.

(e) Incoming resources

All incoming resources are included in the SORP when the charity is legally entitled to the income and the amount can be qualified with reasonable accuracy.

(f) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

(g) Tangible fixed assets and depreciation

Tangible fixed assets costing more than £100 are capitalised and included at cost including any incidental expenses of acquisition. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

| | | |
|---------------------|-----|-------------------|
| Land and Building | 0 % | on cost |
| Fixture and Fitting | 10% | on net book value |

MARKAZUL-ULOOM AL ISLAMIYYA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

| 2. DONATIONS | UNRESTRICTED | |
|--------------|--------------|--------|
| | 2022 | 2021 |
| | 10,365 | 34,265 |

Donations include general donations and collection made on Friday, Eid and during Ramadan month from people attending mosque.

3. ACTIVITIES IN FURTHERANCE OF THR CHARITY'S OBJECTIVES

| | 2022 | | 2021 | |
|---|---------------------|-------------------|---------------|---------------|
| | £ | £ | £ | £ |
| | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> | <u>TOTAL</u> |
| Children's' parents regular monthly donations | 78,000 | - | 78,000 | 41,040 |
| | <u>78,000</u> | <u>-</u> | <u>78,000</u> | <u>41,040</u> |

4. SHOP INCOME AND EXPENDITURE

| | CHARITABLE TRADING | |
|-------------------------------|--------------------|------------|
| | 2022 | 2021 |
| | £ | £ |
| Turnover from purchased goods | 1,592 | 216 |
| Turnover from donated goods | - | - |
| | <u>1,592</u> | <u>216</u> |
| Operating expenses | 1,197 | 163 |
| Management expenses | - | - |
| Shop Expenditures | <u>1,197</u> | <u>163</u> |
| Net Income from Trading | <u>395</u> | <u>53</u> |

This represents income from sale of books and other items to the children.

MARKAZUL-ULOOM AL ISLAMIYYA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

5. TOTAL RESOURCES EXPENDED

| | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> | <u>TOTAL</u> |
|---|----------------------------|--------------------------|---------------------|---------------------|
| | <u>£</u> | <u>£</u> | <u>2022</u> | <u>2021</u> |
| | | | <u>£</u> | <u>£</u> |
| Cost of generating funds-Promotion and events | 13,364 | | 13,364 | 4,130 |
| Establishment and Education | | | | |
| Water rates | 136 | - | 136 | 1,122 |
| Light and heat | 6,537 | - | 6,537 | 4,633 |
| Telephone and stationary | 8,710 | - | 8,710 | 6,990 |
| Staff costs | 32,228 | - | 32,228 | 23,399 |
| Pension costs | 73 | - | 73 | 48 |
| Repairs & renewals | 4,809 | - | 4,809 | 4,188 |
| Depreciation | 606 | - | 606 | 674 |
| Staff travelling expense | - | - | - | - |
| Charity | - | - | - | - |
| Charity shop | 1,197 | - | 1,197 | 163 |
| Professional & Legal Fees | - | - | - | - |
| | <u>54,295</u> | <u>-</u> | <u>54,295</u> | <u>41,215</u> |
| Management and Administration | | | | |
| Administration expenses | - | - | - | - |
| Accountancy | - | - | - | - |
| Bank Charges | 60 | - | 60 | - |
| Electronic Donation Charges | - | - | - | 171 |
| Canteen & Food | - | - | - | - |
| Sundry & cleaning | 937 | - | 937 | 502 |
| | <u>997</u> | <u>-</u> | <u>997</u> | <u>673</u> |
| Total resources expended | <u>68,657</u> | <u>-</u> | <u>68,657</u> | <u>46,018</u> |

6. NET INCOMING RESOURCES FOR THE YEAR

| | <u>2022</u> | <u>2021</u> |
|--------------|--------------------|--------------------|
| | <u>£</u> | <u>£</u> |
| Accountancy | - | - |
| Depreciation | <u>606</u> | <u>674</u> |

MARKAZUL-ULOOM AL ISLAMIYYA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

7. STAFF COSTS AND NUMBERS

Staff costs were as follows:

| | <u>2022</u> | <u>2021</u> |
|-----------------------|----------------------|----------------------|
| | £ | £ |
| Wages and salaries | 32,210 | 23,399 |
| Social Security costs | 18 | - |
| | <u>32,228</u> | <u>23,399</u> |

Staff numbers were as follows:

| | <u>2022</u> | <u>2021</u> |
|---------------------|--------------------|--------------------|
| | £ | £ |
| Teaching and traing | 8 | 5 |

8. TANGIBLE FIXED ASSETS

| | Old Land & Buildings £ | New Mosque Buildings £ | Plant & Machinery £ | Total £ |
|--------------------------------|---|---------------------------------------|--|-------------------------|
| COST | | | | |
| As at 1st April 2021 | 50,000 | 1,392,736 | 15,691 | 1,458,427 |
| Less, Disposals | - | - | - | - |
| Additions new mosque building. | - | - | - | - |
| At 31st March 2022 | <u>50,000</u> | <u>1,392,736</u> | <u>15,691</u> | <u>1,458,427</u> |
| DEPRECIATION | | | | |
| As at 1st April 2021 | - | - | 9,629 | 9,629 |
| Disposals | - | - | - | - |
| Additions | - | - | 606 | 606 |
| At 31st March 2022 | <u>-</u> | <u>-</u> | <u>10,235</u> | <u>10,235</u> |
| NET BOOK VALUE | | | | |
| At 31st March 2022 | <u>50,000</u> | <u>1,392,736</u> | <u>5,456</u> | <u>1,448,192</u> |
| At 31st March 2021 | <u>50,000</u> | <u>1,392,736</u> | <u>6,062</u> | <u>1,448,798</u> |

MARKAZUL-ULOOM AL ISLAMIYYA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

9. DEBTORS

| <u>2022</u> | <u>2021</u> |
|-------------|-------------|
| £ | £ |
| Nil | Nil |

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | <u>2022</u> | <u>2021</u> |
|------------------------------------|--------------|-------------|
| | £ | £ |
| Taxation and social security costs | 1,025 | 298 |
| Accruals | - | - |
| | <u>1,025</u> | <u>298</u> |

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | <u>2022</u> | <u>2021</u> |
|---|---------------|---------------|
| | £ | £ |
| Interest free loans (repayable on demand) | <u>17,800</u> | <u>32,300</u> |

12. RELATED PARTIES

One of the trustees, Mr Kabir Hussain was also employed by the trust and received the wages of £7,280 during the year.
One of trustee wife Razia Bi was employed by trust and she received wages of £3900 during the year.