

MARKAZUL-ULOOM AL ISLAMIYYA
REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
CHARITY NUMBER 1085563

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MARKAZUL-ULOOM AL ISLAMIYYA

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2023

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:

Virgin Money
1 Frederick Street
Rotherham
South Yorkshire
S60 1QP

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2023

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 cahrity's trustees

Signature

Full name	Kabir Hussain
Position	Trustee
Date	17/02/2024

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MARZKAZUL- ULOOM AL – ISLAMIYYA

FOR THE YEAR ENDED 31 MARCH 2023

REGISTERED NO: 1085563

We report on the accounts of Markazul- Uloom Al- Islamiyya for the year ended 31 March 2023, 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 17/02/2024

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 2023

		2023			2022
		£	£	£	£
		<u>UNRESTRICTED</u>	<u>RESTRICTED</u>	<u>TOTAL</u>	<u>TOTAL</u>
<u>INCOMING RESOURCES</u>					
Donations:	2	25,789	-	25,789	10,365
Activities in furtherance of the charity's objective:					
Children's' parents regular monthly donations	3	117,990	-	117,990	78,000
Activities for generating funds:					
Book sales/ Charity Shop.	4	12,601	-	12,601	1,592
		<u>156,380</u>	<u>-</u>	<u>156,380</u>	<u>89,957</u>
<u>RESOURCES EXPENDED</u>					
Cost of generating funds:		-	-	-	-
Charitable expenditure :	5	4,891	-	4,891	13,364
Cost of activities in furtherance of the charity's objective:					
Establishment and education.	5	94,139	-	94,139	54,295
Management and administration.	5	1,207	-	1,207	997
Total resources expended		<u>100,237</u>	<u>-</u>	<u>100,237</u>	<u>68,656</u>
Loss on disposal of buildings and plant and machinery.					
	8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOMING RESOURCES	6	<u>56,143</u>	<u>-</u>	<u>56,143</u>	<u>21,301</u>
NET MOVEMENT IN FUNDS					
Funds balances B/fwd at 01/04/2022		<u>1,467,466</u>	<u>-</u>	<u>1,467,466</u>	<u>1,446,165</u>
Funds balances C/fwd at 31/03/2023		<u>1,523,609</u>	<u>-</u>	<u>1,523,609</u>	<u>1,467,466</u>

All incoming resources and resources expended derive from containing activities.

MARKAZUL-ULOOM AL ISLAMIYYA

CHARITY BALANCE SHEET

As at 31 MARCH 2023

		2023 £	2022 £
FIXED ASSETS			
Tangible assets	8	1,447,646	1,448,798
CURRENT ASSETS			
Cash at bank & in hand		128,867	59,466
		1,576,514	1,508,264
CREDITORS			
Amounts falling due within one year	10	5	298
TOTAL ASSETS LESS CURRENT LIABILITIES		1,576,509	1,507,966
CREDITORS			
Amounts falling due after more than one year	11	23,400	32,300
NET ASSETS OVER LIABILITIES		1,553,109	1,475,666
FUNDS ACCOUNT: UNRESTRICTED FUNDS		£1,523,609	£1,467,466

Approved by the Board of Trustees:

A Kabir Hussain (Trustee)

MARKAZUL-ULOOM AL ISLAMIYYA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

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 2023

2. DONATIONS	UNRESTRICTED	
	2023	2022
	25,789	10,365

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

	2023		2022	
	£	£	£	£
	<u>UNRESTRICTED</u>	<u>RESTRICTED</u>	<u>TOTAL</u>	<u>TOTAL</u>
Children's' parents regular monthly donations	117,990	-	117,990	78,000
	117,990	-	117,990	78,000

4. SHOP INCOME AND EXPENDITURE

	CHARITABLE TRADING	
	2023	2022
	£	£
Turnover from purchased goods	12,601	1,592
Turnover from donated goods	-	-
	12,601	1,592
Operating expenses	9,474	1,197
Management expenses	-	-
Shop Expenditures	9,474	1,197
Net Income from Trading	3,127	395

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 2023

5. TOTAL RESOURCES EXPENDED

	<u>UNRESTRICTED</u>	<u>RESTRICTED</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>2023</u>	<u>2022</u>
			<u>£</u>	<u>£</u>
Cost of generating funds-Promotion and events	4,891		4,891	4,130
Establishment and Education				
Water rates	8,269	-	8,269	136
Light and heat	13,891	-	13,891	6,537
Telephone	965	-	965	8,710
Staff costs	41,749	-	41,749	32,228
Pension costs	88	-	88	73
Repairs & renewals	11,726	-	11,726	4,809
Depreciation	546	-	546	606
Cleaning	1,254	-	1,254	937
Insurance	2,094	-	2,094	
Computer Software & Consumables	2,089	-	2,089	-
Charity shop	9,474	-	9,474	1,197
Professional & Legal Fees	1,994	-	1,994	-
	<u>94,139</u>	<u>-</u>	<u>94,139</u>	<u>55,230</u>
Management and Administration				
Administration expenses	-	-	-	-
Accountancy	-	-	-	-
Bank Charges	762	-	762	60
Canteen & Food	-	-	-	-
Sundry	445	-	445	1
	<u>1,207</u>	<u>-</u>	<u>1,207</u>	<u>61</u>
Total resources expended	<u>100,237</u>	<u>-</u>	<u>100,237</u>	<u>59,421</u>

6. NET INCOMING RESOURCES FOR THE YEAR

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Accountancy	-	-
Depreciation	<u>546</u>	<u>606</u>

MARKAZUL-ULOOM AL ISLAMIYYA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

7. STAFF COSTS AND NUMBERS

Staff costs were as follows:

	<u>2023</u>	<u>2022</u>
	£	£
Wages and salaries	41,749	32,210
Social Security costs	-	18
	<u>41,749</u>	<u>32,228</u>

Staff numbers were as follows:

	<u>2023</u>	<u>2022</u>
	£	£
Teaching and training	<u>9</u>	<u>8</u>

8. TANGIBLE FIXED ASSETS

	Old Land & Buildings £	New Mosque Buildings £	Plant & Machinery £	Total £
COST				
As at 1st April 2022	50,000	1,392,736	15,691	1,458,427
Less, Disposals	-	-	-	-
Additions new mosque building.	-	-	-	-
At 31st March 2023	<u>50,000</u>	<u>1,392,736</u>	<u>15,691</u>	<u>1,458,427</u>
DEPRECIATION				
As at 1st April 2022	-	-	10,235	10,235
Disposals	-	-	-	-
Additions	-	-	546	546
At 31st March 2023	<u>-</u>	<u>-</u>	<u>10,781</u>	<u>10,781</u>
NET BOOK VALUE				
At 31st March 2023	<u>50,000</u>	<u>1,392,736</u>	<u>4,910</u>	<u>1,447,646</u>
At 31st March 2022	<u>50,000</u>	<u>1,392,736</u>	<u>5,456</u>	<u>1,448,192</u>

MARKAZUL-ULOOM AL ISLAMIYYA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

9. DEBTORS

<u>2023</u>	<u>2022</u>
£	£
Nil	Nil

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2023</u>	<u>2022</u>
	£	£
Taxation and social security costs	5	1,025
Accruals	-	-
	<u>5</u>	<u>1,025</u>

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

	<u>2023</u>	<u>2022</u>
	£	£
Interest free loans (repayable on demand)	<u>23,400</u>	<u>17,800</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 £3,900 during the year.