

MARKAZUL ULOOM

England & Wales · Charity number 1090525

Details

Status Registered

Legal form Other

Registered 2002-02-11

Register [View on the Charity Commission register](#)

Contact

Address Markazul Uloom School
Park Lee Road
Blackburn
BB2 3NY

Phone 01254660026

Email markazul.uloom1@gmail.com

Activities

Objects: (I) THE ADVANCEMENT OF EDUCATION BY THE PROVISION AND MAINTENANCE OF A SCHOOL BASED ON THE PRINCIPLES OF THE RELIGION OF ISLAM.(II) THE ADVANCEMENT OF THE RELIGION OF ISLAM TO BE ACCORDING TO THE QU'RAN AS EXEMPLIFIED BY THE IDEAL LIFE OF THE PROPHET MUHAMMED (PBUH) BASED ON THE PRINCIPLES OF AHLE-SUNNAT

Activities: The trust runs the Markazul Uloom, an independent education institute for Boys and Girls, which is registered with the Department of Education and Skills (DfES). It combines a college of Higher Islamic Education and a Secondary School. It offers secondary (GCSE) and further education (A levels) from 2014, as well as advanced Islamic Education and caters for the 12 to 23 age group.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Religious Activities, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Blackburn With Darwen

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-08-31 | £456,582 | £440,747 | - | - |
| 2023-08-31 | £349,083 | £378,477 | - | - |
| 2022-08-31 | £292,624 | £371,254 | - | - |
| 2021-08-31 | £332,335 | £333,407 | - | - |
| 2020-08-31 | £320,126 | £348,467 | - | - |

Trustees

| Name | Role | Appointed |
|----------------------|------|------------|
| MOHAMMED HANIF AMLA | | |
| MUHAMMAD SALMAN BAWA | | 2019-10-24 |
| MUHAMMAD YOUSUF BAWA | | 2014-08-11 |
| Muhammad Bilal Bawa | | 2014-08-11 |
| SALIM H SIDAT | | 2017-12-20 |
| YUNUS YAKUB RAVAT | | 2017-12-20 |

MARKAZUL ULOOM

England & Wales - Charity number 1090525

Accounts

Markazul Uloom

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 August 2024

Markazul Uloom
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For the year ended 31 August 2024

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Markazul Uloom
Report of the Trustees
For the year ended 31 August 2024

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 August 2024. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Blackburn is a large town in Lancashire, England. It lies to the north of the West Pennine Moors on the southern edge of the Ribble Valley, 9 miles (14 km) east of Preston, 20.9 miles (34 km) NNW of Manchester and is 9 miles (14 km) north of the Greater Manchester border.

Blackburn is bounded to the south by Darwen, with which it forms the unitary authority of Blackburn with Darwen.

Markazul Uloom accepts students from the age of eleven to twenty-three, providing a secondary and FE education for younger students as well as Islamic education at an advanced level. This financial year there was 151 girls and 38 boys at the institution.

In setting our objectives, and planning our activities, we have given careful consideration to Charity Commission's guidelines on public benefit. The trust runs the Markazul Uloom, an independent education institute for boys and girls, which is registered with the Department of Education and Skills (DfES). It combines a college of Higher Islamic Education and a secondary school. It offers secondary (GCSE) as well as Higher Islamic Education and caters for the 12 to 23 age group.

Students are increasingly encouraged to pursue education at A Level and British Universities. In view of this, the institution has built effective progression opportunities to Higher Education Institutes where former students of the Institution have completed Honours, Master's and Doctorate degrees in a wide range of disciplines. The trust aims to foster an awareness within students about their surroundings and society in an environment that is both conducive to their learning and moral welfare. The institution also aims to give students a sense of citizenship and a concern for human welfare and its values multi-culturalism within society. The school timetable provides subjects reflecting Islamic and secular education. Students study General Certificate of Secondary Education (GCSE).

At the moment there are no pupils with any special needs or learning difficulties. As education providers, the trust endeavours to provide all its pupils as many opportunities to experience and equip themselves with the seven areas of learning and essentials or any well considered curriculum, linguistic, mathematical, scientific, human and social skills, aesthetic, technological and physical education. The school prides itself in being an institute that offers a comprehensive Islamic Theology Course which equips its pupils to assume scholarly roles with their communities upon its completion. The school aims to connect the curricula as much as possible within the school, such that the teaching of the secondary curriculum is not divorced from Islamic concepts rather it is enhanced by introducing Islamic concepts. The school aims to ensure that the years spent at the school, facilitate pupils to attain primarily the highest levels of spiritual, moral, cultural and Islamic awareness and, in close conjunction with this, the highest levels of physical and intellectual achievement of which they are capable.

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

The trustees believe that there is always room for improvement in terms of the performance /education standard of the school.

Markazul Uloom is a unique community and an environment in which pupils can learn and experience a vast array of social and academic skills in a safe and highly organised school and endeavours to make pupils schooling highly fruitful and memorable. The school day is structured such that pupils utilise their time well and in a balanced manner. We are confident once the teaching standards are improved that the education provided equips our pupils to deal with the demand of adult life in a mature and responsible manner.

The Board has a current plan to maintain the current standard of academic achievements as measured by the external public examinations and independent value added criteria. The plans include collaboration and sharing of good practice between departments and to improve internal communications and management information systems, to continue to develop the curriculum facilities alongside many others.

Markazul Uloom
Report of the Trustees Continued
For the year ended 31 August 2024

FINANCIAL REVIEW

The school's principal funding source is from school fees which amounted to £309,034 (2023 : £267,841) an increase in income of £41,193. The Boys School fees on average is £1800 and the Girls fees depending on whether they are boarding student etc but vary from £340 to £1700 (depending on the financial support required). The Girls fees make up an average 80% of fees compared to the Boys fees.

The secondary source of income is from donations which amounted to £144,488 (2023: £68,400). A concerted effort to raise more donations this year has reaped rewards with an increase of £76,088 in the year following relatively consistent low level of donations since COVID-19.

The institution is still actively engaging in fund raising for the current work in progress £3 million project to increase the school facilities. The Charity received no government grant payments in comparison to the previous financial year when it received £6,998.

In terms of overheads, the current year costs in some areas are pretty consistent to last year besides a £53,192 increase in staff cost due to minimum wage increases etc.

Overall there is a surplus of £15,835 in comparison to a deficit in the previous year of £29,394, a major contributing factor being increase in donations and School fees as mentioned earlier.

Reserves

It is the policy of the charity to maintain unrestricted funds at a level which equates to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds are maintained at above this level throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The trust is an unincorporated trust, constituted under a trust deed dated 5 October 2001 and is a registered charity, number 1090525.

The trust was established to promote the advancement of education and the advancement of Islamic faith particularly by establishing and operating an institution.

Recruitment and appointment of trustees

The trustees are appointed by the board of trustees. The principal for the time being of the institution if not otherwise a trustee shall be additional trustee ex-officio. The appointment of trustees is vested in the continuing trustees (excluding any retiring Trustees). The appointment of teacher's administrators and other persons required for the running of the Institution is in the hands of the principal. The trustees have responsibility for appointing a principal.

There are informal procedures for induction and training of new trustees. Trustees are also encouraged to attend external briefings and training courses.

The trustees may from time to time make such rules and regulations in their absolute discretion think fit for the management of the institution and may at any time vary such rules and regulations. At trustees meetings each term the trustee agree the area of activity for the trust, policies and performance.

REFERENCE AND ADMINISTRATIVE INFORMATION

| | |
|------------------------------------|---|
| Name of Charity | Markazul Uloom |
| Charity registration number | 1090525 |
| Principal address | Park Lee Road Blackburn Lancashire BB2 3NY |

Markazul Uloom
Report of the Trustees Continued
For the year ended 31 August 2024

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Mohammed Hanif Amla
Mr Muhammad Bilal Bawa
Mr Muhammad Yousuf Bawa
Mr Salim H Sidat
Mr Yunus Yakub Ravat
Mr Muhammad Salman Bawa

Independent examiner

Adam & Co Accountants
Adamson House
251 Derby Street
Bolton
Greater Manchester
BL3 6LA

Bankers

Al Rayan Bank Plc
44 Hans Crescent
Knightsbridge
London
SW1X 0LZ

Approved by the Board of Trustees and signed on its behalf by

.....
Mr Muhammad Bilal Bawa

24 February 2025

Markazul Uloom
Independent Examiners Report to the Trustees
For the year ended 31 August 2024

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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 examiners statement

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Adam & Co Accountants

Adamson House
251 Derby Street
Bolton
Greater Manchester
BL3 6LA

20 February 2025

Markazul Uloom
Statement of Financial Activities
For the year ended 31 August 2024

| | Notes | Unrestricted funds £ | 2023 £ |
|------------------------------------|-------|----------------------------|------------------|
| Income and endowments from: | | | |
| Donations and legacies | 2 | 144,488 | 68,400 |
| Charitable activities | 3 | 309,034 | 268,354 |
| Investments | 4 | 3,060 | 5,331 |
| Other income | 5 | - | 6,998 |
| Total | | 456,582 | 349,083 |
| Expenditure on: | | | |
| Raising funds | 6 | (435,454) | (375,077) |
| Charitable activities | 7/8 | (5,293) | (3,400) |
| Total | | (440,747) | (378,477) |
| Net income/expenditure | | 15,835 | (29,394) |
| Reconciliation of funds | | | |
| Total funds brought forward | | 1,829,628 | 1,859,023 |
| Total funds carried forward | | 1,845,463 | 1,829,629 |

Markazul Uloom
Statement of Financial Position
As at 31 August 2024

| | Notes | 2024 £ | 2023 £ |
|--|-------|------------------|------------------|
| Fixed assets | | | |
| Tangible assets | 13 | 2,023,529 | 1,980,109 |
| | | 2,023,529 | 1,980,109 |
| Current assets | | | |
| Debtors | 14 | 12,613 | 11,035 |
| Cash at bank and in hand | | 224,368 | 271,733 |
| | | 236,981 | 282,768 |
| Creditors: amounts falling due within one year | 15 | (34,564) | (45,765) |
| Net current assets | | 202,417 | 237,003 |
| Total assets less current liabilities | | 2,225,946 | 2,217,112 |
| Creditors: amounts falling due after more than one year | 16 | (380,485) | (387,485) |
| Net assets | | 1,845,461 | 1,829,627 |
| The funds of the charity | | | |
| Unrestricted income funds | 17 | 1,845,463 | 1,829,629 |
| Total funds | | 1,845,463 | 1,829,629 |

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....
Mr Muhammad Bilal Bawa
Trustee
24 February 2025

Markazul Uloom
Notes to the Financial Statements
For the year ended 31 August 2024

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Markazul Uloom meets the definition of a 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 note(s).

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

| | |
|---------------------|----------------------|
| Land and buildings | 40% Straight line |
| Plant and machinery | 15% Reducing balance |
| Motor vehicles | 15% Reducing balance |

2. Income from donations and legacies

| | 2024 | 2023 |
|---------------------------|----------------|---------------|
| | £ | £ |
| Unrestricted funds | | |
| Donations received | 144,488 | 68,400 |
| | <u>144,488</u> | <u>68,400</u> |

3. Income from charitable activities

| | 2024 | 2023 |
|------------------------------|----------------|----------------|
| | £ | £ |
| Unrestricted funds | | |
| <i>Charitable Activity 1</i> | | |
| School Fees | 309,034 | 267,841 |
| Other Income | - | 513 |
| | <u>309,034</u> | <u>268,354</u> |
| | <u>309,034</u> | <u>268,354</u> |

Markazul Uloom
Notes to the Financial Statements Continued
For the year ended 31 August 2024

4. Investment income

| | 2024 | 2023 |
|---------------------------|--------------|--------------|
| | £ | £ |
| Unrestricted funds | | |
| Other investment income | 3,060 | 5,331 |
| | 3,060 | 5,331 |

5. Other income

| | 2024 | 2023 |
|----------------|-------------|--------------|
| | £ | £ |
| Other income 1 | - | 6,998 |
| | - | 6,998 |

6. Expenditure on generating donations and legacies

| | 2024 | 2023 |
|---------------------------|----------------|----------------|
| | £ | £ |
| Unrestricted funds | | |
| Support costs | 435,454 | 375,077 |
| | 435,454 | 375,077 |

7. Costs of charitable activities by fund type

| | 2024 | 2023 |
|---------------------------|-------------|-------------|
| | £ | £ |
| Unrestricted funds | | |
| Support costs | 5,293 | 3,400 |

8. Costs of charitable activities by activity type

| | 2024 | 2023 |
|-----------------------|-------------|-------------|
| | £ | £ |
| Charitable Activity 1 | 5,293 | 3,400 |

Markazul Uloom
Notes to the Financial Statements Continued
For the year ended 31 August 2024

9. Analysis of support costs

| | 2024 | 2023 |
|-------------------------|----------------|----------------|
| | £ | £ |
| Voluntary Income | | |
| Staff Wages | 274,636 | 223,647 |
| Premises Cost | 82,126 | 77,715 |
| Computer Cost | 6,984 | 6,793 |
| Telephone | 2,320 | 1,581 |
| Postage and Stationery | 4,278 | 7,833 |
| Books & School Trips | 26,439 | 21,382 |
| Repairs | 5,194 | 3,758 |
| Canteen | 864 | 1,331 |
| Cleaning | 8,156 | 8,125 |
| Travel/Motor Expenses | 765 | - |
| Governance costs | 28,985 | 26,312 |
| | 440,747 | 378,477 |

15835profitAdam & Co Accountantsmember

10. Net income/(expenditure) for the year

This is stated after charging/(crediting):

| | 2024 | 2023 |
|------------------------------------|-------------|-------------|
| | £ | £ |
| Depreciation of owned fixed assets | 23,692 | 22,912 |

11. Staff costs

Total staff costs for the year ended 31 August 2024 were:

| | 2024 | 2023 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Salaries and wages | 285,366 | 232,174 |
| Social security costs | (10,730) | (8,527) |
| | 274,636 | 223,648 |

Markazul Uloom
Notes to the Financial Statements Continued
For the year ended 31 August 2024

| | 2024 | 2023 |
|-------------------|------|------|
| Admin Staff | 0 | 4 |
| Maintenance Staff | 0 | 1 |
| School Staff | 0 | 48 |
| | 0 | 53 |

12. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

13. Tangible fixed assets

| | Land and buildings £ | Plant and machinery £ | Fixtures and fittings £ | Total £ |
|--------------------------|----------------------------|-----------------------------|-------------------------------|------------|
| Cost or valuation | | | | |
| At 01 September 2023 | 2,233,254 | 78,635 | 232,423 | 2,544,312 |
| Additions | 62,697 | 3,577 | 838 | 67,112 |
| At 31 August 2024 | 2,295,951 | 82,212 | 233,261 | 2,611,424 |
| Depreciation | | | | |
| At 01 September 2023 | 285,406 | 60,974 | 217,823 | 564,203 |
| Charge for year | 18,368 | 3,091 | 2,233 | 23,692 |
| At 31 August 2024 | 303,774 | 64,065 | 220,056 | 587,895 |
| Net book values | | | | |
| At 31 August 2024 | 1,992,177 | 18,147 | 13,205 | 2,023,529 |
| At 31 August 2023 | 1,947,848 | 17,661 | 14,600 | 1,980,109 |

14. Debtors

| | 2024 | 2023 |
|-------------------------------------|--------|--------|
| | £ | £ |
| Amounts due within one year: | | |
| Prepayments and accrued income | 6,866 | 5,763 |
| Other debtors | 5,747 | 5,272 |
| | 12,613 | 11,035 |

Markazul Uloom
Notes to the Financial Statements Continued
For the year ended 31 August 2024

15. Creditors: amounts falling due within one year

| | 2024 | 2023 |
|-----------------|---------------|---------------|
| | £ | £ |
| Trade creditors | 39,360 | 44,023 |
| Other creditors | (4,796) | 1,742 |
| | 34,564 | 45,765 |

16. Creditors: amounts falling due after more than one year

| | 2024 | 2023 |
|-----------------|----------------|----------------|
| | £ | £ |
| Other creditors | 380,485 | 387,485 |
| | 380,485 | 387,485 |

17. Movement in funds

Unrestricted Funds

| | Balance at 01/09/2023 | Incoming resources | Outgoing resources | Balance at 31/08/2024 |
|----------------|--------------------------|-----------------------|-----------------------|--------------------------|
| | £ | £ | £ | £ |
| <i>General</i> | | | | |
| General | 1,829,628 | 456,582 | (440,747) | 1,845,463 |
| | 1,829,628 | 456,582 | (440,747) | 1,845,463 |

Unrestricted Funds - Previous year

| | Balance at 01/09/2022 | Incoming resources | Outgoing resources | Balance at 31/08/2023 |
|----------------|--------------------------|-----------------------|-----------------------|--------------------------|
| | £ | £ | £ | £ |
| <i>General</i> | | | | |
| General | 1,859,023 | 349,083 | (378,477) | 1,829,629 |
| | 1,859,023 | 349,083 | (378,477) | 1,829,629 |

Purpose of unrestricted Funds

General

It provides the resources necessary to sustain the day-to-day activities and thus pays for all administrative and operating expenses.

Markazul Uloom
Notes to the Financial Statements Continued
For the year ended 31 August 2024

18. Analysis of net assets between funds

| | Tangible fixed assets £ | Net current assets / (liabilities) £ | Creditors > one year £ | Net Assets £ |
|---------------------------|-------------------------------|---|------------------------------|------------------|
| Unrestricted funds | | | | |
| <i>General</i> | | | | |
| General | 2,023,529 | 202,417 | (380,485) | 1,845,461 |
| | 2,023,529 | 202,417 | (380,485) | 1,845,461 |
| Previous year | | | | |
| | Tangible fixed assets £ | Net current assets / (liabilities) £ | Creditors > one year £ | Net Assets £ |
| Unrestricted funds | | | | |
| <i>General</i> | | | | |
| General | 1,980,109 | 237,003 | (387,485) | 1,829,627 |
| | 1,980,109 | 237,003 | (387,485) | 1,829,627 |

Markazul Uloom
Detailed Statement of Financial Activities
For the year ended 31 August 2024

| | 2024 | 2023 |
|-------------------------------------|------------------|------------------|
| | £ | £ |
| INCOME AND ENDOWMENT | | |
| Donations and legacies | | |
| Donations | 144,488 | 68,400 |
| | 144,488 | 68,400 |
| Charitable activities | | |
| School Fees | 309,034 | 267,841 |
| Other Income | - | 513 |
| | 309,034 | 268,354 |
| Investments | | |
| Other investment income | 3,060 | 5,331 |
| | 3,060 | 5,331 |
| Other income | | |
| Government Grant | - | 6,998 |
| | - | 6,998 |
| Total incoming resources | 456,582 | 349,083 |
| SUPPORT COSTS | | |
| Staff Wages | | |
| Staff costs - wages & salaries | (285,366) | (232,174) |
| Staff costs - social security costs | 10,730 | 8,527 |
| | (274,636) | (223,647) |
| Premises Cost | | |
| Rates & Water | (9,246) | 7,415 |
| Insurance | (2,304) | (2,594) |
| Light and Heat | (70,576) | (82,536) |
| | (82,126) | (77,715) |
| Computer Cost | | |
| Computer Cost | (6,984) | (6,793) |
| | (6,984) | (6,793) |
| Telephone | | |
| Telephone | (2,320) | (1,581) |
| | (2,320) | (1,581) |
| Postage and Stationery | | |
| Postage and Stationery | (4,278) | (7,833) |
| | (4,278) | (7,833) |
| Books & School Trips | | |
| Books & School Trips | (26,439) | (21,382) |
| | (26,439) | (21,382) |
| Repairs | | |
| Repairs | (5,194) | (3,758) |
| | (5,194) | (3,758) |

Markazul Uloom
Detailed Statement of Financial Activities Continued
For the year ended 31 August 2024

| | | |
|---------------------------------|------------------|------------------|
| Canteen | | |
| Canteen | (864) | (1,331) |
| | <u>(864)</u> | <u>(1,331)</u> |
| Cleaning | | |
| Cleaning | (8,156) | (8,125) |
| | <u>(8,156)</u> | <u>(8,125)</u> |
| Travel/Motor Expenses | | |
| Sundry Expense | (765) | - |
| | <u>(765)</u> | <u>-</u> |
| Governance costs | | |
| Depreciation of owned assets | (23,692) | (22,912) |
| Legal fees | (5,293) | (3,400) |
| | <u>(28,985)</u> | <u>(26,312)</u> |
| Total resources expended | <u>(440,747)</u> | <u>(378,477)</u> |
| Net Income | <u>15,835</u> | <u>(29,394)</u> |

MARKAZUL ULOOM

England & Wales - Charity number 1090525

Accounts

Markazul Uloom

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 August 2023

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Markazul Uloom
Report of the Trustees
For the year ended 31 August 2023

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 August 2023. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Blackburn is a large town in Lancashire, England. It lies to the north of the West Pennine Moors on the southern edge of the Ribble Valley, 9 miles (14 km) east of Preston, 20.9 miles (34 km) NNW of Manchester and is 9 miles (14 km) north of the Greater Manchester border.

Blackburn is bounded to the south by Darwen, with which it forms the unitary authority of Blackburn with Darwen.

Markazul Uloom accepts students from the age of eleven to twenty-three, providing a secondary and FE education for younger students as well as Islamic education at an advanced level. This financial year there was 145 girls and 46 boys at the institution.

In setting our objectives, and planning our activities, we have given careful consideration to Charity Commission's guidelines on public benefit. The trust runs the Markazul Uloom, an independent education institute for boys and girls, which is registered with the Department of Education and Skills (DfES). It combines a college of Higher Islamic Education and a secondary school. It offers secondary (GCSE) as well as Higher Islamic Education and caters for the 12 to 23 age group.

Students are increasingly encouraged to pursue education at A Level and British Universities. In view of this, the institution has built effective progression opportunities to Higher Education Institutes where former students of the Institution have completed Honours, Master's and Doctorate degrees in a wide range of disciplines. The trust aims to foster an awareness within students about their surroundings and society in an environment that is both conducive to their learning and moral welfare. The institution also aims to give students a sense of citizenship and a concern for human welfare and its values multi-culturalism within society. The school timetable provides subjects reflecting Islamic and secular education. Students study General Certificate of Secondary Education (GCSE).

At the moment there are no pupils with any special needs or learning difficulties. As education providers, the trust endeavours to provide all its pupils as many opportunities to experience and equip themselves with the seven areas of learning and essentials or any well considered curriculum, linguistic, mathematical, scientific, human and social skills, aesthetic, technological and physical education. The school prides itself in being an institute that offers a comprehensive Islamic Theology Course which equips its pupils to assume scholarly roles with their communities upon its completion. The school aims to connect the curricula as much as possible within the school, such that the teaching of the secondary curriculum is not divorced from Islamic concepts rather it is enhanced by introducing Islamic concepts. The school aims to ensure that the years spent at the school, facilitate pupils to attain primarily the highest levels of spiritual, moral, cultural and Islamic awareness and, in close conjunction with this, the highest levels of physical and intellectual achievement of which they are capable.

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

The trustees believe that there is always room for improvement in terms of the performance /education standard of the school.

Markazul Uloom is a unique community and an environment in which pupils can learn and experience a vast array of social and academic skills in a safe and highly organised school and endeavours to make pupils schooling highly fruitful and memorable. The school day is structured such that pupils utilise their time well and in a balanced manner. We are confident once the teaching standards are improved that the education provided equips our pupils to deal with the demand of adult life in a mature and responsible manner.

The Board has a current plan to maintain the current standard of academic achievements as measured by the external public examinations and independent value added criteria. The plans include collaboration and sharing of good practice between departments and to improve internal communications and management information systems, to continue to develop the curriculum facilities alongside many others.

Markazul Uloom
Report of the Trustees Continued
For the year ended 31 August 2023

FINANCIAL REVIEW

The school's principal funding source is from school fees which amounted to £267,841 (2022: £257,028) an increase in income of £10,813. The Boys School fees on average is £1500 and the Girls fees depending on whether they are boarding student etc but vary from £290 to £1600 (depending on the financial support required). The Girls fees make up an average 80% of fees compared to the Boys fees.

The secondary source of income is from donations which amounted to £68,400 (2022: 30,472). A concerted effort to raise more donations this year has reaped rewards with an increase of £37,928 in the year following relatively consistent low level of donations since COVID-19.

The institution is still actively engaging in fund raising for the current work in progress £3 million project to increase the school facilities. The Charity received £6,998 in government grant payments in comparison to previous financial year of £829..

In terms of overheads, the current year costs in some areas are pretty consistent to last year but major differences are wages seen a substantial decrease £45,602 as movement of leavers and replacement of staff with the right skills has been difficult. There was a substantial increase in Light and Heat costs as the europe wide impact of high energy costs in the year has impacted everyone.

Overall there is a much less financial deficit of £29,395 in comparison to previous years deficit of £78,632, a major contributing factor being the high energy costs as mentioned earlier.

Reserves

It is the policy of the charity to maintain unrestricted funds at a level which equates to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds are maintained at above this level throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The trust is an unincorporated trust, constituted under a trust deed dated 5 October 2001 and is a registered charity, number 1090525.

The trust was established to promote the advancement of education and the advancement of Islamic faith particularly by establishing and operating an institution.

Recruitment and appointment of trustees

The trustees are appointed by the board of trustees. The principal for the time being of the institution if not otherwise a trustee shall be additional trustee ex-officio. The appointment of trustees is vested in the continuing trustees (excluding any retiring Trustees). The appointment of teacher's administrators and other persons required for the running of the Institution is in the hands of the principal. The trustees have responsibility for appointing a principal.

There are informal procedures for induction and training of new trustees. Trustees are also encouraged to attend external briefings and training courses.

The trustees may from time to time make such rules and regulations in their absolute discretion think fit for the management of the institution and may at any time vary such rules and regulations. At trustees meetings each term the trustee agree the area of activity for the trust, policies and performance.

REFERENCE AND ADMINISTRATIVE INFORMATION

| | |
|------------------------------------|---|
| Name of Charity | Markazul Uloom |
| Charity registration number | 1090525 |
| Principal address | Park Lee Road Blackburn Lancashire BB2 3NY |

Markazul Uloom
Report of the Trustees Continued
For the year ended 31 August 2023

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Mohammed Hanif Amla
Mr Muhammad Bilal Bawa
Mr Muhammad Yousuf Bawa
Mr Salim H Sidat
Mr Yunus Yakub Ravat
Mr Muhammad Salman Bawa

Independent examiner

Adam & Co Accountants
Adamson House
251 Derby Street
Bolton
Greater Manchester
BL3 6LA

Bankers

Al Rayan Bank Plc
44 Hans Crescent
Knightsbridge
London
SW1X 0LZ

Approved by the Board of Trustees and signed on its behalf by

.....
Mr Muhammad Bilal Bawa

09 May 2024

Markazul Uloom
Independent Examiners Report to the Trustees
For the year ended 31 August 2023

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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 examiners statement

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

.....
Adam & Co Accountants

Adamson House
251 Derby Street
Bolton
Greater Manchester
BL3 6LA

09 May 2024

Markazul Uloom
Statement of Financial Activities
For the year ended 31 August 2023

| | Notes | Unrestricted funds £ | 2022 £ |
|------------------------------------|-------|----------------------------|------------------|
| Income and endowments from: | | | |
| Donations and legacies | 2 | 68,400 | 30,473 |
| Charitable activities | 3 | 268,354 | 257,211 |
| Investments | 4 | 5,331 | 4,111 |
| Other income | 5 | 6,998 | 829 |
| Total | | 349,083 | 292,624 |
| Expenditure on: | | | |
| Raising funds | 6 | (375,077) | (367,765) |
| Charitable activities | 7/8 | (3,400) | (3,489) |
| Total | | (378,477) | (371,254) |
| Net expenditure | | (29,394) | (78,630) |
| Reconciliation of funds | | | |
| Total funds brought forward | | 1,859,023 | 1,937,655 |
| Total funds carried forward | | 1,829,629 | 1,859,025 |

Markazul Uloom
Statement of Financial Position
As at 31 August 2023

| | Notes | 2023 £ | 2022 £ |
|--|-------|------------------|------------------|
| Fixed assets | | | |
| Tangible assets | 13 | 1,980,109 | 1,935,865 |
| | | <u>1,980,109</u> | <u>1,935,865</u> |
| Current assets | | | |
| Debtors | 14 | 11,035 | 7,032 |
| Cash at bank and in hand | | 271,733 | 377,825 |
| | | <u>282,768</u> | <u>384,857</u> |
| Creditors: amounts falling due within one year | 15 | (45,765) | (60,716) |
| Net current assets | | <u>237,003</u> | <u>324,141</u> |
| Total assets less current liabilities | | <u>2,217,112</u> | <u>2,260,006</u> |
| Creditors: amounts falling due after more than one year | 16 | (387,485) | (400,985) |
| Net assets | | <u>1,829,627</u> | <u>1,859,021</u> |
| The funds of the charity | | | |
| Unrestricted income funds | 17 | 1,829,629 | 1,859,025 |
| Total funds | | <u>1,829,629</u> | <u>1,859,025</u> |

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mr Muhammad Bilal Bawa
Trustee
09 May 2024

Markazul Uloom
Notes to the Financial Statements
For the year ended 31 August 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Markazul Uloom meets the definition of a 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 note(s).

Going concern

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

| | |
|---------------------|----------------------|
| Land and buildings | 40% Straight line |
| Plant and machinery | 15% Reducing balance |
| Motor vehicles | 15% Reducing balance |

2. Income from donations and legacies

| | 2023 | 2022 |
|---------------------------|---------------|---------------|
| | £ | £ |
| Unrestricted funds | | |
| Donations received | 68,400 | 30,473 |
| | 68,400 | 30,473 |

3. Income from charitable activities

| | 2023 | 2022 |
|------------------------------|----------------|----------------|
| | £ | £ |
| Unrestricted funds | | |
| <i>Charitable Activity 1</i> | | |
| School Fees | 267,841 | 257,028 |
| Other Income | 513 | 183 |
| | 268,354 | 257,211 |
| | 268,354 | 257,211 |

Markazul Uloom
Notes to the Financial Statements Continued
For the year ended 31 August 2023

4. Investment income

| | 2023 | 2022 |
|---------------------------|--------------|--------------|
| | £ | £ |
| Unrestricted funds | | |
| Other investment income | 5,331 | 4,111 |
| | 5,331 | 4,111 |
| | 5,331 | 4,111 |

5. Other income

| | 2023 | 2022 |
|---------------------------|--------------|------------|
| | £ | £ |
| Unrestricted funds | | |
| Other income 1 | 6,998 | 829 |
| | 6,998 | 829 |
| | 6,998 | 829 |

6. Expenditure on generating donations and legacies

| | 2023 | 2022 |
|---------------------------|----------------|----------------|
| | £ | £ |
| Unrestricted funds | | |
| Support costs | 375,077 | 367,765 |
| | 375,077 | 367,765 |
| | 375,077 | 367,765 |

7. Costs of charitable activities by fund type

| | 2023 | 2022 |
|---------------------------|-------|-------|
| | £ | £ |
| Unrestricted funds | | |
| Support costs | 3,400 | 3,489 |

8. Costs of charitable activities by activity type

| | 2023 | 2022 |
|-----------------------|-------|-------|
| | £ | £ |
| Charitable Activity 1 | 3,400 | 3,489 |

Markazul Uloom
Notes to the Financial Statements Continued
For the year ended 31 August 2023

9. Analysis of support costs

| | 2023 | 2022 |
|-------------------------|----------------|----------------|
| | £ | £ |
| Voluntary Income | | |
| Staff Wages | 223,647 | 256,455 |
| Premises Cost | 77,715 | 48,665 |
| Computer Cost | 6,793 | 4,795 |
| Telephone | 1,581 | 2,010 |
| Postage and Stationery | 7,833 | 4,828 |
| Books & School Trips | 21,382 | 18,247 |
| Repairs | 3,758 | 1,870 |
| Canteen | 1,331 | 700 |
| Cleaning | 8,125 | 8,009 |
| Governance costs | 26,312 | 25,675 |
| | 378,477 | 371,254 |
| | 378,477 | 371,254 |

10. Net income/(expenditure) for the year

This is stated after charging/(crediting):

| | 2023 | 2022 |
|------------------------------------|---------------|---------------|
| | £ | £ |
| Depreciation of owned fixed assets | 22,912 | 22,186 |
| | 22,912 | 22,186 |
| | 22,912 | 22,186 |

11. Staff costs

Total staff costs for the year ended 31 August 2023 were:

| | 2023 | 2022 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Salaries and wages | 232,174 | 277,776 |
| Social security costs | (8,527) | (21,321) |
| | 223,648 | 256,455 |
| | 223,648 | 256,455 |

| | 2023 | 2022 |
|-------------------|-------------|-------------|
| Admin Staff | 4 | 5 |
| Maintenance Staff | 1 | 2 |
| School Staff | 48 | 47 |
| | 53 | 54 |
| | 53 | 54 |

Markazul Uloom
Notes to the Financial Statements Continued
For the year ended 31 August 2023

12. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

13. Tangible fixed assets

| Cost or valuation | Land and buildings £ | Plant and machinery £ | Fixtures and fittings £ | Total £ |
|--------------------------|-------------------------------------|--------------------------------------|--|--------------------|
| At 01 September 2022 | 2,175,877 | 68,855 | 232,423 | 2,477,155 |
| Additions | 57,377 | 9,780 | - | 67,157 |
| At 31 August 2023 | 2,233,254 | 78,635 | 232,423 | 2,544,312 |
| Depreciation | | | | |
| At 01 September 2022 | 267,540 | 58,504 | 215,246 | 541,290 |
| Charge for year | 17,866 | 2,470 | 2,577 | 22,913 |
| At 31 August 2023 | 285,406 | 60,974 | 217,823 | 564,203 |
| Net book values | | | | |
| At 31 August 2023 | 1,947,848 | 17,661 | 14,600 | 1,980,109 |
| At 31 August 2022 | 1,908,337 | 10,351 | 17,177 | 1,935,865 |

14. Debtors

| | 2023 £ | 2022 £ |
|-------------------------------------|-------------------|-------------------|
| Amounts due within one year: | | |
| Prepayments and accrued income | 5,763 | 5,802 |
| Other debtors | 5,272 | 1,230 |
| | 11,035 | 7,032 |

15. Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|-----------------|-------------------|-------------------|
| Trade creditors | 44,023 | 59,254 |
| Other creditors | 1,742 | 1,462 |
| | 45,765 | 60,716 |

Markazul Uloom
Notes to the Financial Statements Continued
For the year ended 31 August 2023

16. Creditors: amounts falling due after more than one year

| | 2023 | 2022 |
|-----------------|----------------|----------------|
| | £ | £ |
| Other creditors | 387,485 | 400,985 |
| | 387,485 | 400,985 |

17. Movement in funds

Unrestricted Funds

| | Balance at 01/09/2022 | Incoming resources | Outgoing resources | Balance at 31/08/2023 |
|----------------|--------------------------|-----------------------|-----------------------|--------------------------|
| | £ | £ | £ | £ |
| <i>General</i> | | | | |
| General | 1,859,023 | 349,083 | (378,477) | 1,829,629 |
| | 1,859,023 | 349,083 | (378,477) | 1,829,629 |

Unrestricted Funds - Previous year

| | Balance at 01/09/2021 | Incoming resources | Outgoing resources | Balance at 31/08/2022 |
|----------------|--------------------------|-----------------------|-----------------------|--------------------------|
| | £ | £ | £ | £ |
| <i>General</i> | | | | |
| General | 1,937,655 | 292,624 | (371,254) | 1,859,025 |
| | 1,937,655 | 292,624 | (371,254) | 1,859,025 |

Purpose of unrestricted Funds

General

It provides the resources necessary to sustain the day-to-day activities and thus pays for all administrative and operating expenses.

18. Analysis of net assets between funds

| | Tangible fixed assets | Net current assets / (liabilities) | Creditors > one year | Net Assets |
|---------------------------|--------------------------|--|-------------------------|------------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| <i>General</i> | | | | |
| General | 1,980,109 | 237,003 | (387,485) | 1,829,627 |
| | 1,980,109 | 237,003 | (387,485) | 1,829,627 |

Markazul Uloom
Notes to the Financial Statements Continued
For the year ended 31 August 2023

Previous year

| | Tangible fixed assets £ | Net current assets / (liabilities) £ | Creditors > one year £ | Net Assets £ |
|---------------------------|-------------------------------|---|------------------------------|------------------|
| Unrestricted funds | | | | |
| <i>General</i> | | | | |
| General | 1,935,865 | 324,141 | (400,985) | 1,859,021 |
| | 1,935,865 | 324,141 | (400,985) | 1,859,021 |

Markazul Uloom
Detailed Statement of Financial Activities
For the year ended 31 August 2023

| | 2023 £ | 2022 £ |
|-------------------------------------|------------------|------------------|
| INCOME AND ENDOWMENT | | |
| Donations and legacies | | |
| Donations | 68,400 | 30,473 |
| | 68,400 | 30,473 |
| Charitable activities | | |
| School Fees | 267,841 | 257,028 |
| Other Income | 513 | 183 |
| | 268,354 | 257,211 |
| Investments | | |
| Other investment income | 5,331 | 4,111 |
| | 5,331 | 4,111 |
| Other income | | |
| Government Grant | 6,998 | 829 |
| | 6,998 | 829 |
| Total incoming resources | 349,083 | 292,624 |
| SUPPORT COSTS | | |
| Staff Wages | | |
| Staff costs - wages & salaries | (232,174) | (277,776) |
| Staff costs - social security costs | 8,527 | 21,321 |
| | (223,647) | (256,455) |
| Premises Cost | | |
| Rates & Water | 7,415 | (6,874) |
| Insurance | (2,594) | (2,683) |
| Light and Heat | (82,536) | (39,108) |
| | (77,715) | (48,665) |
| Computer Cost | | |
| Computer Cost | (6,793) | (4,795) |
| | (6,793) | (4,795) |
| Telephone | | |
| Telephone | (1,581) | (2,010) |
| | (1,581) | (2,010) |
| Postage and Stationery | | |
| Postage and Stationery | (7,833) | (4,828) |
| | (7,833) | (4,828) |
| Books & School Trips | | |
| Books & School Trips | (21,382) | (18,247) |
| | (21,382) | (18,247) |
| Repairs | | |
| Repairs | (3,758) | (1,870) |
| | (3,758) | (1,870) |

Markazul Uloom
Detailed Statement of Financial Activities Continued
For the year ended 31 August 2023

| | | |
|---------------------------------|------------------|------------------|
| Canteen | | |
| Canteen | (1,331) | (700) |
| | <u>(1,331)</u> | <u>(700)</u> |
| Cleaning | | |
| Cleaning | (8,125) | (8,009) |
| | <u>(8,125)</u> | <u>(8,009)</u> |
| Governance costs | | |
| Depreciation of owned assets | (22,912) | (22,186) |
| Legal fees | (3,400) | (3,489) |
| | <u>(26,312)</u> | <u>(25,675)</u> |
| Total resources expended | <u>(378,477)</u> | <u>(371,254)</u> |
| Net Expenditure | <u>(29,394)</u> | <u>(78,630)</u> |

MARKAZUL ULOOM

England & Wales - Charity number 1090525

Accounts

Charity number: 1090525

Markazul Uloom

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 August 2022

Markazul Uloom
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For the year ended 31 August 2022

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| Independent Examiner's Report to the Trustees | 4 |
| Statement of Financial Activities | 5 |
| Statement of Financial Position | 6 |
| Notes to the Financial Statements | 7 to 12 |
| Detailed Statement of Financial Activities | 13 to 14 |

Markazul Uloom
Report of the Trustees
For the year ended 31 August 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 August 2022. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Blackburn is a large town in Lancashire, England. It lies to the north of the West Pennine Moors on the southern edge of the Ribble Valley, 9 miles (14 km) east of Preston, 20.9 miles (34 km) NNW of Manchester and is 9 miles (14 km) north of the Greater Manchester border.

Blackburn is bounded to the south by Darwen, with which it forms the unitary authority of Blackburn with Darwen.

Markazul Uloom accepts students from the age of eleven to twenty-three, providing a secondary and FE education for younger students as well as Islamic education at an advanced level. This financial year there was 142 girls and 40 boys at the institution.

In setting our objectives, and planning our activities, we have given careful consideration to Charity Commission's guidelines on public benefit. The trust runs the Markazul Uloom, an independent education institute for boys and girls, which is registered with the Department of Education and Skills (DfES). It combines a college of Higher Islamic Education and a secondary school. It offers secondary (GCSE) as well as Higher Islamic Education and caters for the 12 to 23 age group.

Students are increasingly encouraged to pursue education at A Level and British Universities. In view of this, the institution has built effective progression opportunities to Higher Education Institutes where former students of the Institution have completed Honours, Master's and Doctorate degrees in a wide range of disciplines. The trust aims to foster an awareness within students about their surroundings and society in an environment that is both conducive to their learning and moral welfare. The institution also aims to give students a sense of citizenship and a concern for human welfare and its values multi-culturalism within society. The school timetable provides subjects reflecting Islamic and secular education. Students study General Certificate of Secondary Education (GCSE).

At the moment there are no pupils with any special needs or learning difficulties. As education providers, the trust endeavours to provide all its pupils as many opportunities to experience and equip themselves with the seven areas of learning and essentials or any well considered curriculum, linguistic, mathematical, scientific, human and social skills, aesthetic, technological and physical education. The school prides itself in being an institute that offers a comprehensive Islamic Theology Course which equips its pupils to assume scholarly roles with their communities upon its completion. The school aims to connect the curricula as much as possible within the school, such that the teaching of the secondary curriculum is not divorced from Islamic concepts rather it is enhanced by introducing Islamic concepts. The school aims to ensure that the years spent at the school, facilitate pupils to attain primarily the highest levels of spiritual, moral, cultural and Islamic awareness and, in close conjunction with this, the highest levels of physical and intellectual achievement of which they are capable.

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Markazul Uloom
Report of the Trustees Continued
For the year ended 31 August 2022

ACHIEVEMENTS AND PERFORMANCE

The trustees believe that there is always room for improvement in terms of the performance /education standard of the school.

Markazul Uloom is a unique community and an environment in which pupils can learn and experience a vast array of social and academic skills in a safe and highly organised school and endeavours to make pupils schooling highly fruitful and memorable. The school day is structured such that pupils utilise their time well and in a balanced manner. We are confident once the teaching standards are improved that the education provided equips our pupils to deal with the demand of adult life in a mature and responsible manner.

The Board has a current plan to maintain the current standard of academic achievements as measured by the external public examinations and independent value added criteria. The plans include collaboration and sharing of good practice between departments and to improve internal communications and management information systems, to continue to develop the curriculum facilities alongside many others.

In terms of the GCSE results for the summer of 2022 for the Girls the following results was achieved:

| | | | |
|------------------------|-----|------------|------|
| Total Entries | 150 | percentage | 100% |
| Total 9-7 all subjects | 47 | percentage | 31% |
| Total 9-5 all subjects | 106 | percentage | 71% |
| Total 9-4 all subjects | 135 | percentage | 90% |
| Total 9-1 all subjects | 150 | percentage | 100% |

In terms of percentage of candidates gaining at least one 9-7 was 74% and at least one 9-8 it was 63%.

FINANCIAL REVIEW

The school's principal funding source is from school fees which amounted to £257,028 (2021: £275,166) a drop in income of £18,138 as the institution supported students families which has been struggling financially. The Boys School fees on average is £1500 and the Girls fees depending on whether they are boarding student etc but vary from £750 to £1600. The Girls fees make up an average 80% of fees compared to the Boys fees.

The secondary source of income is from donations which amounted to £22,085 (2021: 22,252). A relatively consistent level of donations to previous financial year but still below levels expected by the trustees and achieved in historical years. The trustees due to the COVID-19 impacts on local communities have not actively engaged in fund raising but this is something being considered in the coming years.

The institution is still actively engaging in fund raising for the current work in progress £3 million project to increase the school facilities. The Charity received £829 in government furlough and grant payments in comparison to previous financial year of £25,059.

In terms of overheads, the current year costs are pretty consistent to last year besides a £34,362 increase in staff costs due to minimum wage increases etc.

Overall there is a substantial financial deficit of £78,632 in comparison to previous years deficit of £1,070, a loss increase due to the decrease of school fees income in the current financial year and compared to last year also a drop in government grant support as well as increase in wage costs.

Reserves

It is the policy of the charity to maintain unrestricted funds at a level which equates to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds are maintained at above this level throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The trust is an unincorporated trust, constituted under a trust deed dated 5 October 2001 and is a registered charity, number 1090525.

The trust was established to promote the advancement of education and the advancement of Islamic faith particularly by establishing and operating an institution.

Markazul Uloom
Report of the Trustees Continued
For the year ended 31 August 2022

Recruitment and appointment of trustees

The trustees are appointed by the board of trustees. The principal for the time being of the institution if not otherwise a trustee shall be additional trustee ex-officio. The appointment of trustees is vested in the continuing trustees (excluding any retiring Trustees). The appointment of teacher's administrators and other persons required for the running of the Institution is in the hands of the principal. The trustees have responsibility for appointing a principal.

There are informal procedures for induction and training of new trustees. Trustees are also encouraged to attend external briefings and training courses.

The trustees may from time to time make such rules and regulations in their absolute discretion think fit for the management of the institution and may at any time vary such rules and regulations. At trustees meetings each term the trustee agree the area of activity for the trust, policies and performance.

REFERENCE AND ADMINISTRATIVE INFORMATION

| | |
|------------------------------------|---|
| Name of Charity | Markazul Uloom |
| Charity registration number | 1090525 |
| Principal address | Park Lee Road Blackburn Lancashire BB2 3NY |

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Mohammed Hanif Amla
Mr Muhammad Bilal Bawa
Mr Muhammad Yousuf Bawa
Mr Salim H Sidat
Mr Yunus Yakub Ravat
Mr Muhammad Salman Bawa

Independent examiner

Adam & Co Accountants
Adamson House
251 Derby Street
Bolton
Greater Manchester
BL3 6LA

Bankers

Al Rayan Bank Plc
44 Hans Crescent
Knightsbridge
London
SW1X 0LZ

Approved by the Board of Trustees and signed on its behalf by

.....
Mr Muhammad Bilal Bawa

04 May 2023

Markazul Uloom
Independent Examiners Report to the Trustees
For the year ended 31 August 2022

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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 examiners statement

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

.....
Adam & Co Accountants

Adamson House
251 Derby Street
Bolton
Greater Manchester
BL3 6LA

04 May 2023

Markazul Uloom
Statement of Financial Activities
For the year ended 31 August 2022

| | Notes | Unrestricted funds £ | 2021 £ |
|------------------------------------|-------|--------------------------------|--------------------------------|
| Income and endowments from: | | | |
| Donations and legacies | 2 | 22,086 | 22,252 |
| Charitable activities | 3 | 265,598 | 280,146 |
| Investments | 4 | 4,111 | 4,878 |
| Other income | 5 | 829 | 25,059 |
| Total | | <u>292,624</u> | <u>332,335</u> |
| Expenditure on: | | | |
| Raising funds | 6 | (367,765) | (329,507) |
| Charitable activities | 7/8 | (3,489) | (3,900) |
| Total | | <u>(371,254)</u> | <u>(333,407)</u> |
| Net expenditure | | (78,630) | (1,072) |
| Reconciliation of funds | | | |
| Total funds brought forward | | 1,937,655 | 1,938,726 |
| Total funds carried forward | | <u><u>1,859,025</u></u> | <u><u>1,937,654</u></u> |

Markazul Uloom
Statement of Financial Position
As at 31 August 2022

| | Notes | 2022 £ | 2021 £ |
|--|-------|------------------|------------------|
| Fixed assets | | | |
| Tangible assets | 13 | 1,935,865 | 1,908,458 |
| | | <u>1,935,865</u> | <u>1,908,458</u> |
| Current assets | | | |
| Debtors | 14 | 7,032 | 11,230 |
| Cash at bank and in hand | | 377,825 | 503,316 |
| | | <u>384,857</u> | <u>514,546</u> |
| Creditors: amounts falling due within one year | 15 | (60,716) | (67,362) |
| Net current assets | | <u>324,141</u> | <u>447,184</u> |
| Total assets less current liabilities | | <u>2,260,006</u> | <u>2,355,642</u> |
| Creditors: amounts falling due after more than one year | 16 | (400,985) | (417,985) |
| Net assets | | <u>1,859,021</u> | <u>1,937,657</u> |
| The funds of the charity | | | |
| Unrestricted income funds | 17 | 1,859,025 | 1,937,654 |
| Total funds | | <u>1,859,025</u> | <u>1,937,654</u> |

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mr Muhammad Bilal Bawa
Trustee
04 May 2023

Markazul Uloom
Notes to the Financial Statements
For the year ended 31 August 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Markazul Uloom meets the definition of a 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 note(s).

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

| | |
|---------------------|----------------------|
| Land and buildings | 40% Straight line |
| Plant and machinery | 15% Reducing balance |
| Motor vehicles | 15% Reducing balance |

2. Income from donations and legacies

| | 2022 | 2021 |
|---------------------------|---------------|---------------|
| | £ | £ |
| Unrestricted funds | | |
| Donations received | 22,086 | 22,252 |
| | 22,086 | 22,252 |

3. Income from charitable activities

| | 2022 | 2021 |
|------------------------------|----------------|----------------|
| | £ | £ |
| Unrestricted funds | | |
| <i>Charitable Activity 1</i> | | |
| School Fees | 257,028 | 275,166 |
| Other Income | 8,570 | 4,980 |
| | 265,598 | 280,146 |
| | 265,598 | 280,146 |

Markazul Uloom
Notes to the Financial Statements Continued
For the year ended 31 August 2022

4. Investment income

| | 2022 | 2021 |
|---------------------------|--------------|--------------|
| | £ | £ |
| Unrestricted funds | | |
| Other investment income | 4,111 | 4,878 |
| | 4,111 | 4,878 |
| | 4,111 | 4,878 |

5. Other income

| | 2022 | 2021 |
|---------------------------|-------------|---------------|
| | £ | £ |
| Unrestricted funds | | |
| Other income 1 | 829 | 25,059 |
| | 829 | 25,059 |
| | 829 | 25,059 |

6. Expenditure on generating donations and legacies

| | 2022 | 2021 |
|---------------------------|----------------|----------------|
| | £ | £ |
| Unrestricted funds | | |
| Support costs | 367,765 | 329,507 |
| | 367,765 | 329,507 |
| | 367,765 | 329,507 |

7. Costs of charitable activities by fund type

| | 2022 | 2021 |
|---------------------------|-------------|-------------|
| | £ | £ |
| Unrestricted funds | | |
| Support costs | 3,489 | 3,900 |

8. Costs of charitable activities by activity type

| | 2022 | 2021 |
|-----------------------|-------------|-------------|
| | £ | £ |
| Charitable Activity 1 | 3,489 | 3,900 |

Markazul Uloom
Notes to the Financial Statements Continued
For the year ended 31 August 2022

9. Analysis of support costs

| | 2022 | 2021 |
|-------------------------|----------------|----------------|
| | £ | £ |
| Voluntary Income | | |
| Staff Wages | 256,455 | 227,424 |
| Premises Cost | 48,665 | 48,436 |
| Computer Cost | 4,795 | 2,490 |
| Telephone | 2,010 | 1,857 |
| Postage and Stationery | 4,828 | 6,474 |
| Books & School Trips | 18,247 | 13,970 |
| Repairs | 1,870 | 3,777 |
| Canteen | 700 | 134 |
| Cleaning | 8,009 | 2,625 |
| Governance costs | 25,675 | 26,220 |
| | 371,254 | 333,407 |
| | 371,254 | 333,407 |

10. Net income/(expenditure) for the year

This is stated after charging/(crediting):

| | 2022 | 2021 |
|------------------------------------|---------------|---------------|
| | £ | £ |
| Depreciation of owned fixed assets | 22,186 | 22,320 |
| | 22,186 | 22,320 |
| | 22,186 | 22,320 |

11. Staff costs

Total staff costs for the year ended 31 August 2022 were:

| | 2022 | 2021 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Salaries and wages | 277,776 | 243,415 |
| Social security costs | (21,321) | (15,991) |
| | 256,455 | 227,423 |
| | 256,455 | 227,423 |

| | 2022 | 2021 |
|-------------------|-------------|-------------|
| Admin Staff | 5 | 5 |
| Maintenance Staff | 2 | 1 |
| School Staff | 47 | 46 |
| | 54 | 52 |
| | 54 | 52 |

Markazul Uloom
Notes to the Financial Statements Continued
For the year ended 31 August 2022

12. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

13. Tangible fixed assets

| Cost or valuation | Land and buildings £ | Plant and machinery £ | Fixtures and fittings £ | Total £ |
|--------------------------|-------------------------------------|--------------------------------------|--|--------------------|
| At 01 September 2021 | 2,128,130 | 68,503 | 230,930 | 2,427,563 |
| Additions | 47,747 | 352 | 1,493 | 49,592 |
| At 31 August 2022 | 2,175,877 | 68,855 | 232,423 | 2,477,155 |
| Depreciation | | | | |
| At 01 September 2021 | 250,133 | 56,651 | 212,321 | 519,105 |
| Charge for year | 17,407 | 1,853 | 2,925 | 22,185 |
| At 31 August 2022 | 267,540 | 58,504 | 215,246 | 541,290 |
| Net book values | | | | |
| At 31 August 2022 | 1,908,337 | 10,351 | 17,177 | 1,935,865 |
| At 31 August 2021 | 1,877,997 | 11,852 | 18,609 | 1,908,458 |

14. Debtors

| | 2022 £ | 2021 £ |
|-------------------------------------|-------------------|-------------------|
| Amounts due within one year: | | |
| Prepayments and accrued income | 5,802 | 5,955 |
| Other debtors | 1,230 | 5,275 |
| | 7,032 | 11,230 |

15. Creditors: amounts falling due within one year

| | 2022 £ | 2021 £ |
|-----------------|-------------------|-------------------|
| Trade creditors | 59,254 | 67,926 |
| Other creditors | 1,462 | (564) |
| | 60,716 | 67,362 |

Markazul Uloom
Notes to the Financial Statements Continued
For the year ended 31 August 2022

16. Creditors: amounts falling due after more than one year

| | 2022 | 2021 |
|-----------------|----------------|----------------|
| | £ | £ |
| Other creditors | 400,985 | 417,985 |
| | 400,985 | 417,985 |

17. Movement in funds

Unrestricted Funds

| | Balance at 01/09/2021 | Incoming resources | Outgoing resources | Balance at 31/08/2022 |
|----------------|--------------------------|-----------------------|-----------------------|--------------------------|
| | £ | £ | £ | £ |
| <i>General</i> | | | | |
| General | 1,937,655 | 292,624 | (371,254) | 1,859,025 |
| | 1,937,655 | 292,624 | (371,254) | 1,859,025 |

Unrestricted Funds - Previous year

| | Balance at 01/09/2020 | Incoming resources | Outgoing resources | Balance at 31/08/2021 |
|----------------|--------------------------|-----------------------|-----------------------|--------------------------|
| | £ | £ | £ | £ |
| <i>General</i> | | | | |
| General | 1,938,726 | 332,335 | (333,407) | 1,937,654 |
| | 1,938,726 | 332,335 | (333,407) | 1,937,654 |

Purpose of unrestricted Funds

General

It provides the resources necessary to sustain the day-to-day activities and thus pays for all administrative and operating expenses.

18. Analysis of net assets between funds

| | Tangible fixed assets | Net current assets / (liabilities) | Creditors > one year | Net Assets |
|---------------------------|--------------------------|--|-------------------------|------------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| <i>General</i> | | | | |
| General | 1,935,865 | 324,141 | (400,985) | 1,859,021 |
| | 1,935,865 | 324,141 | (400,985) | 1,859,021 |

Markazul Uloom
Notes to the Financial Statements Continued
For the year ended 31 August 2022

Previous year

| | Tangible fixed assets | Net current assets / (liabilities) | Creditors > one year | Net Assets |
|---------------------------|--------------------------|--|-------------------------|------------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| <i>General</i> | | | | |
| General | 1,908,458 | 447,184 | (417,985) | 1,937,657 |
| | 1,908,458 | 447,184 | (417,985) | 1,937,657 |

Markazul Uloom
Detailed Statement of Financial Activities
For the year ended 31 August 2022

| | 2022 | 2021 |
|-------------------------------------|------------------|------------------|
| | £ | £ |
| INCOME AND ENDOWMENT | | |
| Donations and legacies | | |
| Donations | 22,086 | 22,252 |
| | 22,086 | 22,252 |
| Charitable activities | | |
| School Fees | 257,028 | 275,166 |
| Other Income | 8,570 | 4,980 |
| | 265,598 | 280,146 |
| Investments | | |
| Other investment income | 4,111 | 4,878 |
| | 4,111 | 4,878 |
| Other income | | |
| Government Grant | 829 | 25,059 |
| | 829 | 25,059 |
| Total incoming resources | 292,624 | 332,335 |
| SUPPORT COSTS | | |
| Staff Wages | | |
| Staff costs - wages & salaries | (277,776) | (243,415) |
| Staff costs - social security costs | 21,321 | 15,991 |
| | (256,455) | (227,424) |
| Premises Cost | | |
| Rates & Water | (6,874) | (9,534) |
| Insurance | (2,683) | (2,608) |
| Light and Heat | (39,108) | (36,294) |
| | (48,665) | (48,436) |
| Computer Cost | | |
| Computer Cost | (4,795) | (2,490) |
| | (4,795) | (2,490) |
| Telephone | | |
| Telephone | (2,010) | (1,857) |
| | (2,010) | (1,857) |
| Postage and Stationery | | |
| Postage and Stationery | (4,828) | (6,474) |
| | (4,828) | (6,474) |
| Books & School Trips | | |
| Books & School Trips | (18,247) | (13,970) |
| | (18,247) | (13,970) |
| Repairs | | |
| Repairs | (1,870) | (3,777) |
| | (1,870) | (3,777) |

Markazul Uloom
Detailed Statement of Financial Activities Continued
For the year ended 31 August 2022

| | | |
|---------------------------------|------------------|------------------|
| Canteen | | |
| Canteen | (700) | (134) |
| | <u>(700)</u> | <u>(134)</u> |
| Cleaning | | |
| Cleaning | (8,009) | (2,625) |
| | <u>(8,009)</u> | <u>(2,625)</u> |
| Governance costs | | |
| Depreciation of owned assets | (22,186) | (22,320) |
| Legal fees | (3,489) | (3,900) |
| | <u>(25,675)</u> | <u>(26,220)</u> |
| Total resources expended | <u>(371,254)</u> | <u>(333,407)</u> |
| Net Expenditure | <u>(78,630)</u> | <u>(1,072)</u> |

MARKAZUL ULOOM

England & Wales - Charity number 1090525

Accounts

Charity number: 1090525

Markazul Uloom

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 August 2021

Markazul Uloom
Contents Page
For the year ended 31 August 2021

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| Independent Examiner's Report to the Trustees | 4 |
| Statement of Financial Activities | 5 |
| Statement of Financial Position | 6 |
| Notes to the Financial Statements | 7 to 12 |
| Detailed Statement of Financial Activities | 13 to 14 |

Markazul Uloom
Report of the Trustees
For the year ended 31 August 2021

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 August 2021. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Blackburn is a large town in Lancashire, England. It lies to the north of the West Pennine Moors on the southern edge of the Ribble Valley, 9 miles (14 km) east of Preston, 20.9 miles (34 km) NNW of Manchester and is 9 miles (14 km) north of the Greater Manchester border.

Blackburn is bounded to the south by Darwen, with which it forms the unitary authority of Blackburn with Darwen.

Markazul Uloom accepts students from the age of eleven to twenty-three, providing a secondary and FE education for younger students as well as Islamic education at an advanced level. This financial year there was 142 girls and 40 boys at the institution.

In setting our objectives, and planning our activities, we have given careful consideration to Charity Commission's guidelines on public benefit. The trust runs the Markazul Uloom, an independent education institute for boys and girls, which is registered with the Department of Education and Skills (DfES). It combines a college of Higher Islamic Education and a secondary school. It offers secondary (GCSE) as well as Higher Islamic Education and caters for the 12 to 23 age group.

Students are increasingly encouraged to pursue education at A Level and British Universities. In view of this, the institution has built effective progression opportunities to Higher Education Institutes where former students of the Institution have completed Honours, Master's and Doctorate degrees in a wide range of disciplines. The trust aims to foster an awareness within students about their surroundings and society in an environment that is both conducive to their learning and moral welfare. The institution also aims to give students a sense of citizenship and a concern for human welfare and its values multi-culturalism within society. The school timetable provides subjects reflecting Islamic and secular education. Students study General Certificate of Secondary Education (GCSE).

At the moment there are no pupils with any special needs or learning difficulties. As education providers, the trust endeavours to provide all its pupils as many opportunities to experience and equip themselves with the seven areas of learning and essentials or any well considered curriculum, linguistic, mathematical, scientific, human and social skills, aesthetic, technological and physical education. The school prides itself in being an institute that offers a comprehensive Islamic Theology Course which equips its pupils to assume scholarly roles with their communities upon its completion. The school aims to connect the curricula as much as possible within the school, such that the teaching of the secondary curriculum is not divorced from Islamic concepts rather it is enhanced by introducing Islamic concepts. The school aims to ensure that the years spent at the school, facilitate pupils to attain primarily the highest levels of spiritual, moral, cultural and Islamic awareness and, in close conjunction with this, the highest levels of physical and intellectual achievement of which they are capable.

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

The trustees believe that there is always room for improvement in terms of the performance /education standard of the school.

Markazul Uloom is a unique community and an environment in which pupils can learn and experience a vast array of social and academic skills in a safe and highly organised school and endeavours to make pupils schooling highly fruitful and memorable. The school day is structured such that pupils utilise their time well and in a balanced manner. We are confident once the teaching standards are improved that the education provided equips our pupils to deal with the demand of adult life in a mature and responsible manner.

The Board has a current plan to maintain the current standard of academic achievements as measured by the external public examinations and independent value added criteria. The plans include collaboration and sharing of good practice between departments and to improve internal communications and management information systems, to continue to develop the curriculum facilities alongside many others.

Markazul Uloom
Report of the Trustees Continued
For the year ended 31 August 2021

FINANCIAL REVIEW

The school's principal funding source is from school fees which amounted to £275,166 (2020: £241,995) an increase/recovery from previous years COVID-19 decline.

The secondary source of income is from donations which amounted to £22,252 (2020: 15,172). A slight increase from previous financial year but still below levels expected by the trustees and achieved in historical years. The trustees due to the COVID-19 impacts on local communities have not actively engaged in fund raising but this is something being considered in the coming years.

The institution is still actively engaging in fund raising for the current work in progress £3 million project to increase the school facilities. The Charity received £25,059 in government furlough and grant payments in comparison to previous financial year of £42,761.

In terms of overheads, the current year costs are pretty consistent to last year.

Overall there is a small financial deficit of £1,070 in comparison to previous years deficit of £28,345, a substantial reduction in the main due to the increase of school fees in the current financial year.

Reserves

It is the policy of the charity to maintain unrestricted funds at a level which equates to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds are maintained at above this level throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The trust is an unincorporated trust, constituted under a trust deed dated 5 October 2001 and is a registered charity, number 1090525.

The trust was established to promote the advancement of education and the advancement of Islamic faith particularly by establishing and operating an institution.

Recruitment and appointment of trustees

The trustees are appointed by the board of trustees. The principal for the time being of the institution if not otherwise a trustee shall be additional trustee ex-officio. The appointment of trustees is vested in the continuing trustees (excluding any retiring Trustees). The appointment of teacher's administrators and other persons required for the running of the Institution is in the hands of the principal. The trustees have responsibility for appointing a principal.

There are informal procedures for induction and training of new trustees. Trustees are also encouraged to attend external briefings and training courses.

The trustees may from time to time make such rules and regulations in their absolute discretion think fit for the management of the institution and may at any time vary such rules and regulations. At trustees meetings each term the trustee agree the area of activity for the trust, policies and performance.

REFERENCE AND ADMINISTRATIVE INFORMATION

| | |
|------------------------------------|---|
| Name of Charity | Markazul Uloom |
| Charity registration number | 1090525 |
| Principal address | Park Lee Road Blackburn Lancashire BB2 3NY |

Markazul Uloom
Report of the Trustees Continued
For the year ended 31 August 2021

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Mohammed Hanif Amla
Mr Muhammad Bilal Bawa
Mr Muhammad Yousuf Bawa
Mr Salim H Sidat
Mr Yunus Yakub Ravat
Mr Muhammad Salman Bawa

Independent examiners

Adam & Co Accountants
Adamson House
251 Derby Street
Bolton
Lancashire
BL3 6LA

Bankers

Al Rayan Bank Plc
44 Hans Crescent
Knightsbridge
London
SW1X 0LZ

Approved by the Board of Trustees and signed on its behalf by

.....
Mr Muhammad Bilal Bawa

09 February 2022

Markazul Uloom
Independent Examiners Report to the Trustees
For the year ended 31 August 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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 examiners statement

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Adam & Co Accountants

Adamson House
251 Derby Street
Bolton
Lancashire
BL3 6LA

09 February 2022

Markazul Uloom
Statement of Financial Activities
For the year ended 31 August 2021

| | Notes | Unrestricted funds £ | 2020 £ |
|------------------------------------|-------|----------------------------|------------------|
| Income and endowments from: | | | |
| Donations and legacies | 2 | 22,252 | 15,172 |
| Charitable activities | 3 | 280,146 | 256,164 |
| Investments | 4 | 4,878 | 6,029 |
| Other income | 5 | 25,059 | 42,761 |
| Total | | 332,335 | 320,126 |
| Expenditure on: | | | |
| Raising funds | 6 | (329,507) | (345,481) |
| Charitable activities | 7/8 | (3,900) | (2,986) |
| Total | | (333,407) | (348,467) |
| Net expenditure | | (1,072) | (28,341) |
| Reconciliation of funds | | | |
| Total funds brought forward | | 1,938,726 | 1,967,071 |
| Total funds carried forward | | 1,937,654 | 1,938,730 |

Markazul Uloom
Statement of Financial Position
As at 31 August 2021

| | Notes | 2021 £ | 2020 £ |
|--|-------|------------------|------------------|
| Fixed assets | | | |
| Tangible assets | 13 | 1,908,458 | 1,857,425 |
| | | 1,908,458 | 1,857,425 |
| Current assets | | | |
| Debtors | 14 | 11,230 | 14,253 |
| Cash at bank and in hand | | 503,316 | 565,829 |
| | | 514,546 | 580,082 |
| Creditors: amounts falling due within one year | 15 | (67,362) | (54,900) |
| Net current assets | | 447,184 | 525,182 |
| Total assets less current liabilities | | 2,355,642 | 2,382,607 |
| Creditors: amounts falling due after more than one year | 16 | (417,985) | (443,885) |
| Net assets | | 1,937,657 | 1,938,722 |
| The funds of the charity | | | |
| Unrestricted income funds | 17 | 1,937,654 | 1,938,730 |
| Total funds | | 1,937,654 | 1,938,730 |

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....
Mr Muhammad Bilal Bawa
Trustee
09 February 2022

Markazul Uloom
Notes to the Financial Statements
For the year ended 31 August 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Markazul Uloom meets the definition of a 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 note(s).

Going concern

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

| | |
|---------------------|----------------------|
| Land and buildings | 40% Straight line |
| Plant and machinery | 15% Reducing balance |
| Motor vehicles | 15% Reducing balance |

2. Income from donations and legacies

| | 2021 | 2020 |
|---------------------------|---------------|---------------|
| | £ | £ |
| Unrestricted funds | | |
| Donations received | 22,252 | 15,172 |
| | 22,252 | 15,172 |

3. Income from charitable activities

| | 2021 | 2020 |
|------------------------------|----------------|----------------|
| | £ | £ |
| Unrestricted funds | | |
| <i>Charitable Activity 1</i> | | |
| School Fees | 275,166 | 241,995 |
| Other Income | 4,980 | 14,169 |
| | 280,146 | 256,164 |
| | 280,146 | 256,164 |

Markazul Uloom
Notes to the Financial Statements Continued
For the year ended 31 August 2021

4. Investment income

| | 2021 | 2020 |
|---------------------------|--------------|--------------|
| | £ | £ |
| Unrestricted funds | | |
| Other investment income | 4,878 | 6,029 |
| | 4,878 | 6,029 |

5. Other income

| | 2021 | 2020 |
|---------------------------|---------------|---------------|
| | £ | £ |
| Unrestricted funds | | |
| Other income 1 | 25,059 | 42,761 |
| | 25,059 | 42,761 |

6. Expenditure on generating donations and legacies

| | 2021 | 2020 |
|---------------------------|----------------|----------------|
| | £ | £ |
| Unrestricted funds | | |
| Support costs | 329,507 | 345,481 |
| | 329,507 | 345,481 |

7. Costs of charitable activities by fund type

| | 2021 | 2020 |
|---------------------------|-------------|-------------|
| | £ | £ |
| Unrestricted funds | | |
| Support costs | 3,900 | 2,986 |

8. Costs of charitable activities by activity type

| | 2021 | 2020 |
|-----------------------|-------------|-------------|
| | £ | £ |
| Charitable Activity 1 | 3,900 | 2,986 |

Markazul Uloom
Notes to the Financial Statements Continued
For the year ended 31 August 2021

9. Analysis of support costs

| | 2021 | 2020 |
|-------------------------|----------------|----------------|
| | £ | £ |
| Voluntary Income | | |
| Staff Wages | 227,424 | 242,676 |
| Premises Cost | 48,436 | 48,802 |
| Computer Cost | 2,490 | 5,347 |
| Telephone | 1,857 | 1,933 |
| Postage and Stationery | 6,474 | 6,307 |
| Books & School Trips | 13,970 | 16,076 |
| Repairs | 3,777 | 661 |
| Canteen | 134 | 199 |
| Cleaning | 2,625 | 1,158 |
| Governance costs | 26,220 | 25,308 |
| | 333,407 | 348,467 |

10. Net income/(expenditure) for the year

This is stated after charging/(crediting):

| | 2021 | 2020 |
|------------------------------------|---------------|---------------|
| | £ | £ |
| Depreciation of owned fixed assets | 22,320 | 22,322 |
| | 22,320 | 22,322 |

11. Staff costs

Total staff costs for the year ended 31 August 2021 were:

| | 2021 | 2020 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Salaries and wages | 243,415 | 254,722 |
| Social security costs | (15,991) | (12,046) |
| | 227,423 | 242,676 |

| | 2021 | 2020 |
|-------------------|-------------|-------------|
| Admin Staff | 5 | 5 |
| Maintenance Staff | 1 | 1 |
| School Staff | 46 | 50 |
| | 52 | 56 |

Markazul Uloom
Notes to the Financial Statements Continued
For the year ended 31 August 2021

12. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

13. Tangible fixed assets

| Cost or valuation | Land and buildings £ | Plant and machinery £ | Fixtures and fittings £ | Total £ |
|--------------------------|-------------------------------------|--------------------------------------|--|--------------------|
| At 01 September 2020 | 2,057,526 | 65,755 | 230,930 | 2,354,211 |
| Additions | 70,604 | 2,748 | - | 73,352 |
| At 31 August 2021 | 2,128,130 | 68,503 | 230,930 | 2,427,563 |
| Depreciation | | | | |
| At 01 September 2020 | 233,108 | 54,640 | 209,038 | 496,786 |
| Charge for year | 17,025 | 2,011 | 3,284 | 22,320 |
| At 31 August 2021 | 250,133 | 56,651 | 212,321 | 519,105 |
| Net book values | | | | |
| At 31 August 2021 | 1,877,997 | 11,852 | 18,608 | 1,908,457 |
| At 31 August 2020 | 1,824,418 | 11,115 | 21,892 | 1,857,425 |

14. Debtors

| | 2021 £ | 2020 £ |
|-------------------------------------|-------------------|-------------------|
| Amounts due within one year: | | |
| Prepayments and accrued income | 5,955 | 5,678 |
| Other debtors | 5,275 | 8,575 |
| | 11,230 | 14,253 |

15. Creditors: amounts falling due within one year

| | 2021 £ | 2020 £ |
|-----------------|-------------------|-------------------|
| Trade creditors | 67,926 | 57,653 |
| Other creditors | (564) | (2,753) |
| | 67,362 | 54,900 |

Markazul Uloom
Notes to the Financial Statements Continued
For the year ended 31 August 2021

16. Creditors: amounts falling due after more than one year

| | 2021 | 2020 |
|-----------------|---------|---------|
| | £ | £ |
| Other creditors | 417,985 | 443,885 |
| | 417,985 | 443,885 |

17. Movement in funds

Unrestricted Funds

| | Balance at 01/09/2020 | Incoming resources | Outgoing resources | Balance at 31/08/2021 |
|----------------|--------------------------|-----------------------|-----------------------|--------------------------|
| | £ | £ | £ | £ |
| <i>General</i> | | | | |
| General | 1,938,726 | 332,335 | (333,407) | 1,937,654 |
| | 1,938,726 | 332,335 | (333,407) | 1,937,654 |

Unrestricted Funds - Previous year

| | Balance at 01/09/2019 | Incoming resources | Outgoing resources | Balance at 31/08/2020 |
|----------------|--------------------------|-----------------------|-----------------------|--------------------------|
| | £ | £ | £ | £ |
| <i>General</i> | | | | |
| General | 1,967,071 | 320,126 | (348,467) | 1,938,730 |
| | 1,967,071 | 320,126 | (348,467) | 1,938,730 |

Purpose of unrestricted Funds

General

It provides the resources necessary to sustain the day-to-day activities and thus pays for all administrative and operating expenses.

18. Analysis of net assets between funds

| | Tangible fixed assets | Net current assets / (liabilities) | Creditors > one year | Net Assets |
|---------------------------|--------------------------|--|-------------------------|------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| <i>General</i> | | | | |
| General | 1,908,458 | 447,184 | (417,985) | 1,937,657 |
| | 1,908,458 | 447,184 | (417,985) | 1,937,657 |

Markazul Uloom
Notes to the Financial Statements Continued
For the year ended 31 August 2021

Previous year

| | Tangible fixed assets | Net current assets / (liabilities) | Creditors > one year | Net Assets |
|---------------------------|--------------------------|--|-------------------------|------------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| <i>General</i> | | | | |
| General | 1,857,425 | 525,182 | (443,885) | 1,938,722 |
| | 1,857,425 | 525,182 | (443,885) | 1,938,722 |

Markazul Uloom
Detailed Statement of Financial Activities
For the year ended 31 August 2021

| | 2021 | 2020 |
|-------------------------------------|------------------|------------------|
| | £ | £ |
| INCOME AND ENDOWMENT | | |
| Donations and legacies | | |
| Donations | 22,252 | 15,172 |
| | 22,252 | 15,172 |
| Charitable activities | | |
| School Fees | 275,166 | 241,995 |
| Other Income | 4,980 | 14,169 |
| | 280,146 | 256,164 |
| Investments | | |
| Other investment income | 4,878 | 6,029 |
| | 4,878 | 6,029 |
| Other income | | |
| Government Grant | 25,059 | 42,761 |
| | 25,059 | 42,761 |
| Total incoming resources | 332,335 | 320,126 |
| SUPPORT COSTS | | |
| Staff Wages | | |
| Staff costs - wages & salaries | (243,415) | (254,722) |
| Staff costs - social security costs | 15,991 | 12,046 |
| | (227,424) | (242,676) |
| Premises Cost | | |
| Rates & Water | (9,534) | (9,557) |
| Insurance | (2,608) | (2,581) |
| Light and Heat | (36,294) | (36,664) |
| | (48,436) | (48,802) |
| Computer Cost | | |
| Computer Cost | (2,490) | (5,347) |
| | (2,490) | (5,347) |
| Telephone | | |
| Telephone | (1,857) | (1,933) |
| | (1,857) | (1,933) |
| Postage and Stationery | | |
| Postage and Stationery | (6,474) | (6,307) |
| | (6,474) | (6,307) |
| Books & School Trips | | |
| Books & School Trips | (13,970) | (16,076) |
| | (13,970) | (16,076) |
| Repairs | | |
| Repairs | (3,777) | (661) |
| | (3,777) | (661) |

Markazul Uloom
Detailed Statement of Financial Activities Continued
For the year ended 31 August 2021

| | | |
|---------------------------------|------------------|------------------|
| Canteen | | |
| Canteen | (134) | (199) |
| | (134) | (199) |
| Cleaning | | |
| Cleaning | (2,625) | (1,158) |
| | (2,625) | (1,158) |
| Governance costs | | |
| Depreciation of owned assets | (22,320) | (22,322) |
| Legal fees | (3,900) | (2,986) |
| | (26,220) | (25,308) |
| Total resources expended | (333,407) | (348,467) |
| Net Expenditure | (1,072) | (28,341) |

MARKAZUL ULOOM

England & Wales - Charity number 1090525

Accounts

Charity number: 1090525

Markazul Uloom

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 August 2020

Markazul Uloom
Contents Page
For the year ended 31 August 2020

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| Independent Examiner's Report to the Trustees | 4 |
| Statement of Financial Activities | 5 |
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| Notes to the Financial Statements | 7 to 12 |
| Detailed Statement of Financial Activities | 13 to 14 |

Markazul Uloom
Report of the Trustees
For the year ended 31 August 2020

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 August 2020. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Blackburn is a large town in Lancashire, England. It lies to the north of the West Pennine Moors on the southern edge of the Ribble Valley, 9 miles (14 km) east of Preston, 20.9 miles (34 km) NNW of Manchester and is 9 miles (14 km) north of the Greater Manchester border.

Blackburn is bounded to the south by Darwen, with which it forms the unitary authority of Blackburn with Darwen.

Markazul Uloom accepts students from the age of eleven to twenty-three, providing a secondary and FE education for younger students as well as Islamic education at an advanced level. This financial year there was 142 girls and 40 boys at the institution.

In setting our objectives, and planning our activities, we have given careful consideration to Charity Commission's guidelines on public benefit. The trust runs the Markazul Uloom, an independent education institute for boys and girls, which is registered with the Department of Education and Skills (DfES). It combines a college of Higher Islamic Education and a secondary school. It offers secondary (GCSE) as well as Higher Islamic Education and caters for the 12 to 23 age group.

Students are increasingly encouraged to pursue education at A Level and British Universities. In view of this, the institution has built effective progression opportunities to Higher Education Institutes where former students of the Institution have completed Honours, Master's and Doctorate degrees in a wide range of disciplines. The trust aims to foster an awareness within students about their surroundings and society in an environment that is both conducive to their learning and moral welfare. The institution also aims to give students a sense of citizenship and a concern for human welfare and its values multi-culturalism within society. The school timetable provides subjects reflecting Islamic and secular education. Students study General Certificate of Secondary Education (GCSE).

At the moment there are no pupils with any special needs or learning difficulties. As education providers, the trust endeavours to provide all its pupils as many opportunities to experience and equip themselves with the seven areas of learning and essentials or any well considered curriculum, linguistic, mathematical, scientific, human and social skills, aesthetic, technological and physical education. The school prides itself in being an institute that offers a comprehensive Islamic Theology Course which equips its pupils to assume scholarly roles with their communities upon its completion. The school aims to connect the curricula as much as possible within the school, such that the teaching of the secondary curriculum is not divorced from Islamic concepts rather it is enhanced by introducing Islamic concepts. The school aims to ensure that the years spent at the school, facilitate pupils to attain primarily the highest levels of spiritual, moral, cultural and Islamic awareness and, in close conjunction with this, the highest levels of physical and intellectual achievement of which they are capable.

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

The trustees believe that there is always room for improvement in terms of the performance /education standard of the school.

Markazul Uloom is a unique community and an environment in which pupils can learn and experience a vast array of social and academic skills in a safe and highly organised school and endeavours to make pupils schooling highly fruitful and memorable. The school day is structured such that pupils utilise their time well and in a balanced manner. We are confident once the teaching standards are improved that the education provided equips our pupils to deal with the demand of adult life in a mature and responsible manner.

The Board has a current plan to maintain the current standard of academic achievements as measured by the external public examinations and independent value added criteria. The plans include collaboration and sharing of good practice between departments and to improve internal communications and management information systems, to continue to develop the curriculum facilities alongside many others.

The academic performance of the institution was fantastic this financial year with percentage range from 74% to 100%..

Markazul Uloom
Report of the Trustees Continued
For the year ended 31 August 2020

FINANCIAL REVIEW

The school's principal funding source is from school fees which amounted to £241,995 (2019: £276,696) a decrease from previous years as the school experienced COVID-19 impacts and a higher number of lower fee paying local students. The secondary source of income is from donations which amounted to £15,172 (2019: 72,451). The substantial decrease in donations is due to donor fatigue from higher previous years donations and COVID-19 impacts. The institution is actively engaging in fund raising for a proposed £3 million project to increase the school facilities. The Charity received £42,761 in government furlough and grant payments.

In terms of overheads, the current year costs are pretty consistent to last year with some expenses expected increases in line with general day to day management and minimum wage increases.

Overall there is a financial deficit of £28,345 in comparison to previous years surplus of £28,997 which in the main is an impact of reduction of school fees in the current financial year.

Reserves

It is the policy of the charity to maintain unrestricted funds at a level which equates to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds are maintained at above this level throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The trust is an unincorporated trust, constituted under a trust deed dated 5 October 2001 and is a registered charity, number 1090525.

The trust was established to promote the advancement of education and the advancement of Islamic faith particularly by establishing and operating an institution.

Recruitment and appointment of trustees

The trustees are appointed by the board of trustees. The principal for the time being of the institution if not otherwise a trustee shall be additional trustee ex-officio. The appointment of trustees is vested in the continuing trustees (excluding any retiring Trustees). The appointment of teacher's administrators and other persons required for the running of the Institution is in the hands of the principal. The trustees have responsibility for appointing a principal.

There are informal procedures for induction and training of new trustees. Trustees are also encouraged to attend external briefings and training courses.

The trustees may from time to time make such rules and regulations in their absolute discretion think fit for the management of the institution and may at any time vary such rules and regulations. At trustees meetings each term the trustee agree the area of activity for the trust, policies and performance.

REFERENCE AND ADMINISTRATIVE INFORMATION

| | |
|------------------------------------|---|
| Name of Charity | Markazul Uloom |
| Charity registration number | 1090525 |
| Principal address | Park Lee Road Blackburn Lancashire BB2 3NY |

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Mohammed Hanif Amla
Mr Muhammad Bilal Bawa
Mr Muhammad Yousuf Bawa
Mr Salim H Sidat
Mr Yunus Yakub Ravat
Mr Muhammad Salman Bawa

Markazul Uloom
Report of the Trustees Continued
For the year ended 31 August 2020

Independent examiners

Adam & Co Accountants
Adamson House
251 Derby Street
Bolton
Lancashire
BL3 6LA

Bankers

Al Rayan Bank Plc
44 Hans Crescent
Knightsbridge
London
SW1X 0LZ

Approved by the Board of Trustees and signed on its behalf by

.....
Mr Muhammad Bilal Bawa

14 May 2021

Markazul Uloom
Independent Examiners Report to the Trustees
For the year ended 31 August 2020

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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 examiners statement

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Adam & Co Accountants

Adamson House
251 Derby Street
Bolton
Lancashire
BL3 6LA

14 May 2021

Markazul Uloom
Statement of Financial Activities
For the year ended 31 August 2020

| | Notes | Unrestricted funds £ | 2019 £ |
|------------------------------------|-------|----------------------------|------------------|
| Income and endowments from: | | | |
| Donations and legacies | 2 | 15,172 | 72,451 |
| Charitable activities | 3 | 256,164 | 292,181 |
| Investments | 4 | 6,029 | 6,281 |
| Other income | 5 | 42,761 | - |
| Total | | 320,126 | 370,913 |
| Expenditure on: | | | |
| Raising funds | 6 | (345,481) | (339,287) |
| Charitable activities | 7/8 | (2,986) | (2,629) |
| Total | | (348,467) | (341,916) |
| Net income/expenditure | | (28,341) | 28,997 |
| Reconciliation of funds | | | |
| Total funds brought forward | | 1,967,071 | 1,938,074 |
| Total funds carried forward | | 1,938,730 | 1,967,071 |

Markazul Uloom
Statement of Financial Position
As at 31 August 2020

| | Notes | 2020 £ | 2019 £ |
|--|-------|------------------|------------------|
| Fixed assets | | | |
| Tangible assets | 13 | 1,857,425 | 1,805,714 |
| | | 1,857,425 | 1,805,714 |
| Current assets | | | |
| Debtors | 14 | 14,253 | 13,244 |
| Cash at bank and in hand | | 565,829 | 651,925 |
| | | 580,082 | 665,169 |
| Creditors: amounts falling due within one year | 15 | (54,900) | (44,927) |
| Net current assets | | 525,182 | 620,242 |
| Total assets less current liabilities | | 2,382,607 | 2,425,956 |
| Creditors: amounts falling due after more than one year | 16 | (443,885) | (458,885) |
| Net assets | | 1,938,722 | 1,967,071 |
| The funds of the charity | | | |
| Unrestricted income funds | 17 | 1,938,730 | 1,967,071 |
| Total funds | | 1,938,730 | 1,967,071 |

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....
Mr Muhammad Bilal Bawa
Trustee
14 May 2021

Markazul Uloom
Notes to the Financial Statements
For the year ended 31 August 2020

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Markazul Uloom meets the definition of a 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 note(s).

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

| | |
|---------------------|----------------------|
| Land and buildings | 40% Straight line |
| Plant and machinery | 15% Reducing balance |
| Motor vehicles | 15% Reducing balance |

2. Income from donations and legacies

| | 2020 £ | 2019 £ |
|---------------------------|---------------|---------------|
| Unrestricted funds | | |
| Donations received | 15,172 | 72,451 |
| | 15,172 | 72,451 |

3. Income from charitable activities

| | 2020 £ | 2019 £ |
|------------------------------|----------------|----------------|
| Unrestricted funds | | |
| <i>Charitable Activity 1</i> | | |
| School Fees | 241,995 | 276,696 |
| Other Income | 14,169 | 15,485 |
| | 256,164 | 292,181 |
| | 256,164 | 292,181 |

Markazul Uloom
Notes to the Financial Statements Continued
For the year ended 31 August 2020

4. Investment income

| | 2020 | 2019 |
|-----------------------------------|--------------|--------------|
| | £ | £ |
| Unrestricted funds | | |
| Income from investment properties | 6,029 | 6,281 |
| | 6,029 | 6,281 |

5. Other income

| | 2020 | 2019 |
|---------------------------|---------------|-------------|
| | £ | £ |
| Unrestricted funds | | |
| Other income 1 | 42,761 | - |
| | 42,761 | - |

6. Expenditure on generating donations and legacies

| | 2020 | 2019 |
|---------------------------|----------------|----------------|
| | £ | £ |
| Unrestricted funds | | |
| Support costs | 345,481 | 339,287 |
| | 345,481 | 339,287 |

7. Costs of charitable activities by fund type

| | 2020 | 2019 |
|---------------------------|-------------|-------------|
| | £ | £ |
| Unrestricted funds | | |
| Support costs | 2,986 | 2,629 |

8. Costs of charitable activities by activity type

| | 2020 | 2019 |
|-----------------------|-------------|-------------|
| | £ | £ |
| Charitable Activity 1 | 2,986 | 2,629 |

Markazul Uloom
Notes to the Financial Statements Continued
For the year ended 31 August 2020

9. Analysis of support costs

| | 2020 | 2019 |
|-------------------------|----------------|----------------|
| | £ | £ |
| Voluntary Income | | |
| Staff Wages | 242,676 | 245,625 |
| Premises Cost | 48,802 | 47,732 |
| Computer Cost | 5,347 | 2,684 |
| Telephone | 1,933 | 1,312 |
| Postage and Stationery | 6,307 | 5,612 |
| Books & School Trips | 16,076 | 10,948 |
| Repairs | 661 | 654 |
| Canteen | 199 | 353 |
| Cleaning | 1,158 | 1,736 |
| Governance costs | 25,308 | 25,260 |
| | 348,467 | 341,916 |

10. Net income/(expenditure) for the year

This is stated after charging/(crediting):

| | 2020 | 2019 |
|------------------------------------|-------------|-------------|
| | £ | £ |
| Depreciation of owned fixed assets | 22,322 | 22,631 |
| | | |

11. Staff costs

Total staff costs for the year ended 31 August 2020 were:

| | 2020 | 2019 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Salaries and wages | 254,722 | 245,431 |
| Social security costs | (12,046) | 194 |
| | 242,676 | 245,625 |

| | 2020 | 2019 |
|-------------------|-------------|-------------|
| Admin Staff | 5 | 4 |
| Maintenance Staff | 1 | 1 |
| School Staff | 50 | 53 |
| | 56 | 58 |

Markazul Uloom
Notes to the Financial Statements Continued
For the year ended 31 August 2020

12. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

13. Tangible fixed assets

| Cost or valuation | Land and buildings £ | Plant and machinery £ | Fixtures and fittings £ | Total £ |
|--------------------------|-------------------------------------|--------------------------------------|--|--------------------|
| At 01 September 2019 | 1,983,572 | 65,675 | 230,930 | 2,280,177 |
| Additions | 73,954 | 80 | - | 74,034 |
| At 31 August 2020 | 2,057,526 | 65,755 | 230,930 | 2,354,211 |
| Depreciation | | | | |
| At 01 September 2019 | 216,606 | 52,683 | 205,174 | 474,463 |
| Charge for year | 16,502 | 1,957 | 3,863 | 22,322 |
| At 31 August 2020 | 233,108 | 54,640 | 209,038 | 496,786 |
| Net book values | | | | |
| At 31 August 2020 | 1,824,418 | 11,115 | 21,892 | 1,857,425 |
| At 31 August 2019 | 1,766,966 | 12,992 | 25,755 | 1,805,714 |

14. Debtors

| | 2020 £ | 2019 £ |
|-------------------------------------|-------------------|-------------------|
| Amounts due within one year: | | |
| Prepayments and accrued income | 5,678 | 9,118 |
| Other debtors | 8,575 | 4,126 |
| | 14,253 | 13,244 |

15. Creditors: amounts falling due within one year

| | 2020 £ | 2019 £ |
|-----------------|-------------------|-------------------|
| Trade creditors | 57,653 | 51,102 |
| Other creditors | (2,753) | (6,175) |
| | 54,900 | 44,927 |

Markazul Uloom
Notes to the Financial Statements Continued
For the year ended 31 August 2020

16. Creditors: amounts falling due after more than one year

| | 2020 | 2019 |
|-----------------|---------|---------|
| | £ | £ |
| Other creditors | 443,885 | 458,885 |
| | 443,885 | 458,885 |

17. Movement in funds

Unrestricted Funds

| | Balance at 01/09/2019 | Incoming resources | Outgoing resources | Balance at 31/08/2020 |
|----------------|--------------------------|-----------------------|-----------------------|--------------------------|
| | £ | £ | £ | £ |
| <i>General</i> | | | | |
| General | 1,967,071 | 320,126 | (348,467) | 1,938,730 |
| | 1,967,071 | 320,126 | (348,467) | 1,938,730 |

Unrestricted Funds - Previous year

| | Balance at 01/09/2018 | Incoming resources | Outgoing resources | Balance at 31/08/2019 |
|----------------|--------------------------|-----------------------|-----------------------|--------------------------|
| | £ | £ | £ | £ |
| <i>General</i> | | | | |
| General | 1,938,074 | 370,913 | (341,916) | 1,967,071 |
| | 1,938,074 | 370,913 | (341,916) | 1,967,071 |

Purpose of unrestricted Funds

General

It provides the resources necessary to sustain the day-to-day activities and thus pays for all administrative and operating expenses.

18. Analysis of net assets between funds

| | Tangible fixed assets | Net current assets / (liabilities) | Creditors > one year | Net Assets |
|---------------------------|--------------------------|--|-------------------------|------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| <i>General</i> | | | | |
| General | 1,857,425 | 525,182 | (443,885) | 1,938,722 |
| | 1,857,425 | 525,182 | (443,885) | 1,938,722 |

Markazul Uloom
Notes to the Financial Statements Continued
For the year ended 31 August 2020

Previous year

| | Tangible fixed assets | Net current assets / (liabilities) | Creditors > one year | Net Assets |
|---------------------------|--------------------------|--|-------------------------|------------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| <i>General</i> | | | | |
| General | 1,805,714 | 620,242 | (458,885) | 1,967,071 |
| | 1,805,714 | 620,242 | (458,885) | 1,967,071 |

Markazul Uloom
Detailed Statement of Financial Activities
For the year ended 31 August 2020

| | 2020 | 2019 |
|-------------------------------------|------------------|------------------|
| | £ | £ |
| INCOME AND ENDOWMENT | | |
| Donations and legacies | | |
| Donations | 15,172 | 72,451 |
| | 15,172 | 72,451 |
| Charitable activities | | |
| School Fees | 241,995 | 276,696 |
| Other Income | 14,169 | 15,485 |
| | 256,164 | 292,181 |
| Investments | | |
| Investment Income - Al Rayyan | 6,029 | 6,281 |
| | 6,029 | 6,281 |
| Other income | | |
| Government Grant | 42,761 | - |
| | 42,761 | - |
| Total incoming resources | 320,126 | 370,913 |
| SUPPORT COSTS | | |
| Staff Wages | | |
| Staff costs - wages & salaries | (254,722) | (245,431) |
| Staff costs - social security costs | 12,046 | (194) |
| | (242,676) | (245,625) |
| Premises Cost | | |
| Rates & Water | (9,557) | (7,664) |
| Insurance | (2,581) | (2,619) |
| Light and Heat | (36,664) | (37,449) |
| | (48,802) | (47,732) |
| Computer Cost | | |
| Computer Cost | (5,347) | (2,684) |
| | (5,347) | (2,684) |
| Telephone | | |
| Telephone | (1,933) | (1,312) |
| | (1,933) | (1,312) |
| Postage and Stationery | | |
| Postage and Stationery | (6,307) | (5,612) |
| | (6,307) | (5,612) |
| Books & School Trips | | |
| Books & School Trips | (16,076) | (10,948) |
| | (16,076) | (10,948) |
| Repairs | | |
| Repairs | (661) | (654) |
| | (661) | (654) |

Markazul Uloom
Detailed Statement of Financial Activities Continued
For the year ended 31 August 2020

| | | |
|---------------------------------|------------------|------------------|
| Canteen | | |
| Canteen | (199) | (353) |
| | (199) | (353) |
| Cleaning | | |
| Cleaning | (1,158) | (1,736) |
| | (1,158) | (1,736) |
| Governance costs | | |
| Depreciation of owned assets | (22,322) | (22,631) |
| Legal fees | (2,986) | (2,629) |
| | (25,308) | (25,260) |
| Total resources expended | (348,467) | (341,916) |
| Net Expenditure | (28,341) | 28,997 |