

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
	144,488	68,400

3. Income from charitable activities

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

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

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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
	<u>0</u>	<u>53</u>

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 2023	2,233,254	78,635	232,423	2,544,312
Additions	62,697	3,577	838	67,112
At 31 August 2024	<u>2,295,951</u>	<u>82,212</u>	<u>233,261</u>	<u>2,611,424</u>
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	<u>303,774</u>	<u>64,065</u>	<u>220,056</u>	<u>587,895</u>
Net book values				
At 31 August 2024	<u>1,992,177</u>	<u>18,147</u>	<u>13,205</u>	<u>2,023,529</u>
At 31 August 2023	<u>1,947,848</u>	<u>17,661</u>	<u>14,600</u>	<u>1,980,109</u>

14. Debtors

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

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