

Azharul Madaaris

Report of the Trustees and Unaudited Financial Statements

For the year ended 30 November 2022

Azharul Madaaris  
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Azharul Madaaris  
Report of the Trustees  
For the year ended 30 November 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 30 November 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

The objectives of the charity are to provide islamic and secular education to adults ad children in the Bradford area.

In furtherance of these objects and to provide adequate provisions for both islamic and secular studies the Charity provides building space/facility to the local community of Bradford.

The charity aims and seeks to prepare the students of raising awareness of different cultures around us and to show respect and being tolerant to the wider community.

The charity also aims to provide students the opportunity to excel in their academic, spiritual, moral and social development.

The charity currently has 3 volunteers and has on average 130 non residential students (both male/female).

### ACHIEVEMENTS AND PERFORMANCE

The Charity has commenced charging students for the services provided to fund the increased running costs of the charity. To that end, the charity received a fee income of £33,150 in the financial year.

The Charity continues to receive rent in the sum of £7,200 per annum from one of the charities premises rented out.

The Charity also received donations in the sum of £39,571 as the Charity raises more funds towards the running of the organisation and towards a small expansion of the premises to accomdate student services such as ablution, more toilets etc.

There is a significant increase in cost of running the charity as the Charity incurs cost of professional fees, books etc and higher light and heat costs due to substantial price increases in the market. The total expenses of £44,835 is an increase of £28,902 from previous financial year. Overall, the charity has made positive gains in the year (net surplus) in the region of £35,085 compared to a net loss of £2,989 in the previous financial year.

### FINANCIAL REVIEW

#### Reserves

It is 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.

### REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Name of Charity</b>	Azharul Madaaris
<b>Charity registration number</b>	1095179
<b>Principal address</b>	Youth Activity Centre 102 Princeville Road Bradford West Yorkshire BD7 2AR

#### Trustees

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

Mr Hussain Gora  
Mr Ismail Mohammed Saeed Raja  
Mr Ismail Bhana

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Report of the Trustees Continued  
For the year ended 30 November 2022

**Independent examiners**

Salim Hajee  
251 Derby Street  
Bolton  
BL3 6LA

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

..... 20 June 2023  
Mr Hussain Gora

Azharul Madaaris  
Independent Examiners Report to the Trustees  
For the year ended 30 November 2022

I report to the trustees on my examination of the accounts of the charity for the year ended 30 November 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**

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.

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Adam & Co Accountants Limited

Salim Hajee  
251 Derby Street  
Bolton  
BL3 6LA

20 June 2023

Azharul Madaaris  
Statement of Financial Activities  
For the year ended 30 November 2022

	Notes	Unrestricted funds £	2021 £
<b>Income and endowments from:</b>			
Donations and legacies	2	39,570	5,744
Charitable activities	3	40,350	7,200
<b>Total</b>		<b>79,920</b>	<b>12,944</b>
<b>Expenditure on:</b>			
Raising funds	4	(5,314)	(4,810)
Charitable activities	5/6	(39,521)	(11,123)
<b>Total</b>		<b>(44,835)</b>	<b>(15,933)</b>
<b>Net income/expenditure</b>		<b>35,085</b>	<b>(2,989)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		141,394	144,383
<b>Total funds carried forward</b>		<b>176,479</b>	<b>141,394</b>

Azharul Madaaris  
Statement of Financial Position  
As at 30 November 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	158,125	131,389
		<b>158,125</b>	<b>131,389</b>
<b>Current assets</b>			
Debtors	12	169	165
Cash at bank and in hand		18,513	10,212
		<b>18,682</b>	<b>10,377</b>
<b>Creditors: amounts falling due within one year</b>	13	(328)	(372)
<b>Net current assets</b>		<b>18,354</b>	<b>10,005</b>
<b>Total assets less current liabilities</b>		<b>176,479</b>	<b>141,394</b>
<b>Net assets</b>		<b>176,479</b>	<b>141,394</b>
<b>The funds of the charity</b>			
Unrestricted income funds	14	176,479	141,394
<b>Total funds</b>		<b>176,479</b>	<b>141,394</b>

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

.....  
Mr Hussain Gora  
Trustee  
20 June 2023

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Notes to the Financial Statements  
For the year ended 30 November 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.

Azharul Madaaris 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:

**2. Income from donations and legacies**

	2022 £	2021 £
<b>Unrestricted funds</b>		
Donations received	39,570	5,744
	<b>39,570</b>	<b>5,744</b>

**3. Income from charitable activities**

	2022 £	2021 £
<b>Unrestricted funds</b>		
<i>Activity 1</i>		
School Fees	33,150	-
Other Income	7,200	7,200
	<b>40,350</b>	<b>7,200</b>
	<b>40,350</b>	<b>7,200</b>

**4. Expenditure on generating donations and legacies**

	2022 £	2021 £
<b>Unrestricted funds</b>		
Legacies	5,314	4,810
	<b>5,314</b>	<b>4,810</b>



Azharul Madaaris  
Notes to the Financial Statements Continued  
For the year ended 30 November 2022

**5. Costs of charitable activities by fund type**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Unrestricted funds</b>		
Activity 1	2,460	1,292
Support costs	37,061	9,831
	<b>39,521</b>	<b>11,123</b>

**6. Costs of charitable activities by activity type**

	<b>Activities undertaken directly</b>	<b>Support costs</b>	<b>2022</b>	<b>2021</b>
	£	£	£	£
<b>Support costs</b>				
Activity 1	2,460	37,061	39,521	11,123

**7. Analysis of support costs**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Activity 1</b>		
Finance	14,888	9,356
Telephone	524	457
Governance costs	21,649	18
	<b>37,061</b>	<b>9,831</b>

**8. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2022</b>	<b>2021</b>
	£	£
Depreciation of owned fixed assets	5,314	4,810

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Notes to the Financial Statements Continued  
For the year ended 30 November 2022

**9. Particulars of employees**

	<b>2022</b>	<b>2021</b>
Admin	0	0
	<b>0</b>	<b>0</b>

**10. Comparative for the Statement of Financial Activities**

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

**11. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Land and buildings £</b>	<b>Plant and machinery £</b>	<b>Fixtures and fittings £</b>	<b>Total £</b>
At 01 December 2021	181,500	2,599	8,395	192,494
Additions	30,670	1,380	-	32,050
At 30 November 2022	<b>212,170</b>	<b>3,979</b>	<b>8,395</b>	<b>224,544</b>
<b>Depreciation</b>				
At 01 December 2021	53,533	1,828	5,744	61,105
Charge for year	3,171	464	1,679	5,314
At 30 November 2022	<b>56,704</b>	<b>2,292</b>	<b>7,423</b>	<b>66,419</b>
<b>Net book values</b>				
At 30 November 2022	<b>155,466</b>	<b>1,687</b>	<b>972</b>	<b>158,125</b>
At 30 November 2021	<b>127,967</b>	<b>771</b>	<b>2,651</b>	<b>131,389</b>

**12. Debtors**

	<b>2022 £</b>	<b>2021 £</b>
<b>Amounts due within one year:</b>		
Prepayments and accrued income	169	165
	<b>169</b>	<b>165</b>

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Notes to the Financial Statements Continued  
For the year ended 30 November 2022

**13. Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	£	£
Trade creditors	328	372
	<b>328</b>	<b>372</b>

**14. Movement in funds**

**Unrestricted Funds**

	<b>Balance at 01/12/2021</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance at 30/11/2022</b>
	£	£	£	£
<i>General</i>				
General	141,394	79,920	(44,835)	176,479
	<b>141,394</b>	<b>79,920</b>	<b>(44,835)</b>	<b>176,479</b>

**Unrestricted Funds - Previous year**

	<b>Balance at 01/12/2020</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance at 30/11/2021</b>
	£	£	£	£
<i>General</i>				
General	144,383	12,944	(15,933)	141,394
	<b>144,383</b>	<b>12,944</b>	<b>(15,933)</b>	<b>141,394</b>

**Purpose of unrestricted Funds**

General

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**15. Analysis of net assets between funds**

	<b>Tangible fixed assets</b>	<b>Net current assets / (liabilities)</b>	<b>Net Assets</b>
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	158,125	18,354	176,479
	<b>158,125</b>	<b>18,354</b>	<b>176,479</b>

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Notes to the Financial Statements Continued  
For the year ended 30 November 2022

**Previous year**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	131,389	10,005	141,394
	<b>131,389</b>	<b>10,005</b>	<b>141,394</b>

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Detailed Statement of Financial Activities  
For the year ended 30 November 2022

	2022 £	2021 £
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	39,570	5,744
	<b>39,570</b>	<b>5,744</b>
<b>Charitable activities</b>		
School Fees	33,150	-
Other Income	7,200	7,200
	<b>40,350</b>	<b>7,200</b>
<b>Total incoming resources</b>	<b>79,920</b>	<b>12,944</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Depreciation - owned assets	(5,314)	(4,810)
	<b>(5,314)</b>	<b>(4,810)</b>
<b>Charitable activities</b>		
Books, Stationery and school trips	(2,460)	(1,292)
	<b>(2,460)</b>	<b>(1,292)</b>
<b>SUPPORT COSTS</b>		
<b>Finance</b>		
Rates including water rates	(1,428)	(1,592)
Light and heat	(11,907)	(5,858)
Repairs and maintenance	(437)	(863)
Insurance	(1,116)	(1,043)
	<b>(14,888)</b>	<b>(9,356)</b>
<b>Telephone</b>		
Telephone	(524)	(457)
	<b>(524)</b>	<b>(457)</b>
<b>Governance costs</b>		
Legal	(21,649)	(18)
	<b>(21,649)</b>	<b>(18)</b>
<b>Total resources expended</b>	<b>(44,835)</b>	<b>(15,933)</b>
<b>Net Income</b>	<b>35,085</b>	<b>(2,989)</b>