

Azharul Madaaris

Report of the Trustees and Unaudited Financial Statements

For the year ended 30 November 2024

Azharul Madaaris
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For the year ended 30 November 2024

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Azharul Madaaris
Report of the Trustees
For the year ended 30 November 2024

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

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 charges students for the services provided to fund the running costs of the charity. To that end, the charity received a fee income of £38,115 in the financial year.

The Charity continues to receive rent in the sum of £7,800 per annum from one of the charities premises rented out.

The Charity also received donations in the sum of £21,171 as the Charity raises additional funds towards the running of the organisation and for the maintenance and development of the building.

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 price increases in the market. The total expenses of £51,588 is a decrease of £3,156 from previous financial year. Overall, the charity has made positive gains in the year (net surplus) in the region of £15,498 compared to a surplus of £9,350 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

Name of Charity	Azharul Madaaris
Charity registration number	1095179
Principal address	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

Azharul Madaaris
Report of the Trustees Continued
For the year ended 30 November 2024

Independent examiners

Salim Hajee
251 Derby Street
Bolton
BL3 6LA

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

..... 25 July 2025
Mr Hussain Gora

Azharul Madaaris
Independent Examiners Report to the Trustees
For the year ended 30 November 2024

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

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 Limited

Salim Hajee
251 Derby Street
Bolton
BL3 6LA

25 July 2025

Azharul Madaaris
Statement of Financial Activities
For the year ended 30 November 2024

	Notes	Unrestricted funds £	2023 £
Income and endowments from:			
Donations and legacies	2	21,171	17,477
Charitable activities	3	45,915	46,617
Total		67,086	64,094
Expenditure on:			
Raising funds	4	(6,652)	(5,363)
Charitable activities	5/6	(44,936)	(49,381)
Total		(51,588)	(54,744)
Net income		15,498	9,350
Reconciliation of funds			
Total funds brought forward		185,829	176,479
Total funds carried forward		201,327	185,829

Azharul Madaaris
Statement of Financial Position
As at 30 November 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	11	203,879	188,962
		203,879	188,962
Current assets			
Debtors	12	-	223
Cash at bank and in hand		4,015	5,223
		4,015	5,446
Creditors: amounts falling due within one year	13	(6,567)	(8,579)
Net current assets		(2,552)	(3,133)
Total assets less current liabilities		201,327	185,829
Net assets		201,327	185,829
The funds of the charity			
Unrestricted income funds	14	201,327	185,829
Total funds		201,327	185,829

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

.....
Mr Hussain Gora
Trustee
25 July 2025

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

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

	2024 £	2023 £
Unrestricted funds		
Donations received	21,171	17,477
	21,171	17,477

3. Income from charitable activities

	2024 £	2023 £
Unrestricted funds		
<i>Activity 1</i>		
School Fees	38,115	39,417
Other Income	7,800	7,200
	45,915	46,617
	45,915	46,617

4. Expenditure on generating donations and legacies

	2024 £	2023 £
Unrestricted funds		
Legacies	6,652	5,351
Support costs	-	12
	6,652	5,363

Azharul Madaaris
Notes to the Financial Statements Continued
For the year ended 30 November 2024

5. Costs of charitable activities by fund type

	2024	2023
	£	£
Unrestricted funds		
Activity 1	1,105	166
Support costs	43,831	49,215
	44,936	49,381

6. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2024	2023
	£	£	£	£
Support costs				
Activity 1	1,105	43,831	44,936	49,381

7. Analysis of support costs

	2024	2023
	£	£
Activity 1		
Finance	15,779	19,363
Telephone	650	652
Travelling and motor	-	12
Governance costs	27,402	29,200
	43,831	49,227

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8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of owned fixed assets	6,652	5,351

Azharul Madaaris
Notes to the Financial Statements Continued
For the year ended 30 November 2024

9. Particulars of employees

	2024	2023
Admin	0	0
	<u>0</u>	<u>0</u>

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

Cost or valuation	Land and buildings £	Plant and machinery £	Fixtures and fittings £	Total £
At 01 December 2023	240,213	7,278	12,051	259,542
Additions	18,588	859	2,123	21,570
Disposals	-	(435)	(895)	(1,330)
At 30 November 2024	<u>258,801</u>	<u>7,702</u>	<u>13,279</u>	<u>279,782</u>
Depreciation				
At 01 December 2023	60,374	1,936	8,270	70,580
Disposals	-	(435)	(894)	(1,329)
Charge for year	3,969	1,406	1,277	6,652
At 30 November 2024	<u>64,343</u>	<u>2,907</u>	<u>8,653</u>	<u>75,903</u>
Net book values				
At 30 November 2024	<u>194,458</u>	<u>4,795</u>	<u>4,626</u>	<u>203,879</u>
At 30 November 2023	<u>179,839</u>	<u>5,342</u>	<u>3,781</u>	<u>188,962</u>

12. Debtors

	2024 £	2023 £
Amounts due within one year:		
Prepayments and accrued income	-	223
	<u>-</u>	<u>223</u>

Azharul Madaaris
Notes to the Financial Statements Continued
For the year ended 30 November 2024

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	59	981
Accruals and deferred income	6,508	7,598
	6,567	8,579

14. Movement in funds

Unrestricted Funds

	Balance at 01/12/2023	Incoming resources	Outgoing resources	Balance at 30/11/2024
	£	£	£	£
<i>General</i>				
General	185,829	67,086	(51,588)	201,327
	185,829	67,086	(51,588)	201,327

Unrestricted Funds - Previous year

	Balance at 01/12/2022	Incoming resources	Outgoing resources	Balance at 30/11/2023
	£	£	£	£
<i>General</i>				
General	176,479	64,094	(54,744)	185,829
	176,479	64,094	(54,744)	185,829

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

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	203,879	(2,552)	201,327
	203,879	(2,552)	201,327

Azharul Madaaris
Notes to the Financial Statements Continued
For the year ended 30 November 2024

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	188,962	(3,133)	185,829
	188,962	(3,133)	185,829

Azharul Madaaris
Detailed Statement of Financial Activities
For the year ended 30 November 2024

	2024 £	2023 £
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	21,171	17,477
	21,171	17,477
Charitable activities		
School Fees	38,115	39,417
Other Income	7,800	7,200
	45,915	46,617
Total incoming resources	67,086	64,094
EXPENDITURE		
Raising donations and legacies		
Depreciation - owned assets	(6,652)	(5,351)
	(6,652)	(5,351)
Charitable activities		
Books, Stationery and school trips	(1,105)	(166)
	(1,105)	(166)
SUPPORT COSTS		
Finance		
Rates including water rates	(2,065)	(2,154)
Light and heat	(10,531)	(14,664)
Repairs and maintenance	(1,239)	(1,117)
Insurance	(1,944)	(1,428)
	(15,779)	(19,363)
Telephone		
Telephone	(650)	(652)
	(650)	(652)
Travelling and motor		
Travelling and motor	-	(12)
	-	(12)
Governance costs		
Legal	(27,402)	(29,200)
	(27,402)	(29,200)
Total resources expended	(51,588)	(54,744)
Net Income	15,498	9,350