

AL-HUDA ACADEMY

England & Wales · Charity number 1113604

Details

Status Registered

Legal form Trust

Registered 2006-04-05

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

Contact

Address Al Huda Academy
Lilian Hamer House
Deane Road
Bolton
BL3 5NR

Phone 07702719891

Email info@alhuda-academy.org.uk

Website www.alhuda-academy.org.uk

Activities

Objects: I TO ADVANCE THE ISLAMIC RELIGION IN ACCORDANCE WITH THE TEACHINGS OF THE QUR'AN AND THE TEACHINGS OF THE PROPHET MUHAMMAD (PEACE BE UPON HIM) AND THE SAHABAH-E-KERAAM (R.A.A), ACCORDING TO THE INTERPRETATION AND ACCEPTED VIEW OF THE AHLUS SUNNAH WAL JAMAA-AH AND AS EXPOUNDED BY THE SALAFUS SAALIHEEN (PIOUS PREDECESSORS)II. TO FURTHER ISLAMIC EDUCATION INCLUDING THE TEACHING OF THE URDU AND ARABIC LANGUAGE.III. TO HELP EDUCATE YOUNG MUSLIMS SO AS TO DEVELOP THEIR SPIRITUAL, MORAL, ETHICAL, PHYSICAL AND MENTAL CAPACITIES, THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY.IV. TO ASSIST IN THE PROVISION OF ANY CHARITABLE SERVICES.

Activities: The charity provides Education/Training /Religious activities via information, guidance, publications, conferences and teaching to primarily the muslim young and youth and also the wider community.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NATIONAL
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£717,411	£692,635	£910,830	50
2023-12-31	£602,366	£577,540	£886,054	48
2022-12-31	£549,533	£506,236	£861,228	46
2021-12-31	£450,706	£446,699	-	-
2020-12-31	£483,590	£532,325	£813,924	22

Trustees

Name	Role	Appointed
SHAFWAN AHMED	Chair	
Muhammed Ma'az Patel		2024-11-19
Yaseer Gulam Vali Ahmed		2024-06-21

AL-HUDA ACADEMY

England & Wales - Charity number 1113604

Accounts

Al-Huda Academy

Trustees' Annual Report for the year ended 31 December 2024

Registered Charity Number: 1113604

Charity Information

Al-Huda Academy is a registered charity in England and Wales (Charity No. 1113604). The charity is managed by three trustees: Shafwan Ahmed, Yaseer Gulam Vali Ahmed, and Muhammed Ma'az Patel.

The principal address of the Academy is:

Al-Huda Academy, Deane Road, Bolton, BL3 5NR, United Kingdom.

Structure, Governance and Management

The charity is governed by its Trust Deed and is constituted as a trust. New trustees are appointed by the existing trustees. As part of their induction, all trustees receive the Charity Commission's guidance CC3 The Essential Trustee, including the six main duties, and undertake safeguarding training. They are also provided with copies of relevant policies and procedures to ensure they are equipped to fulfil their responsibilities.

The Academy operates under a multi-layered governance structure. At the core are the three trustees, who hold ultimate legal responsibility. In addition, a Board Management Team has been established, consisting of the trustees alongside two dedicated volunteers. This board meets monthly to provide wider strategic oversight and to support the long-term planning of the charity. For the day-to-day operation of the Darul-Uloom, a management team of four senior teachers meets fortnightly to carry out mashwarah (consultation), review student progress, and ensure smooth functioning. The trustees themselves meet formally every three months to review the charity's overall activities, finances, and risks.

The trustees continuously monitor and assess major risks, particularly in relation to finance and safeguarding, and are satisfied that effective systems are in place to mitigate these risks. All staff and volunteers are DBS-checked, safeguarding and HR policies are updated annually, and the Academy maintains both employer liability and public liability insurance.

The trustees would like to record their sincere appreciation to all donors, volunteers, staff, and well-wishers whose support—whether financial, physical, or moral—has been instrumental in sustaining and expanding the work of the Academy.

Objectives and Activities

The objectives of Al-Huda Academy are to advance education and Islamic learning for the public benefit. This is achieved by providing teaching, training, publications, and guidance primarily for young Muslims, while also serving the wider community. The charity works to advance the Islamic religion in accordance with the Qur'an and the teachings of the Prophet Muhammad ﷺ as understood by the pious predecessors (salafus-sālihīn). It also seeks to promote Arabic and Urdu education, and to help young Muslims develop spiritually, morally, intellectually, physically, and emotionally so that they may grow into responsible citizens who contribute positively to society.

In carrying out these objectives, the trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance in 2024

The Nursery and Primary School continued to flourish throughout 2024 and reached full capacity with 200 children enrolled. The staff team, numbering around 30 members including administrators, teachers, and support staff, provided a nurturing Islamic environment where academic and spiritual development go hand in hand.

A full Ofsted inspection was carried out in March 2024. Inspectors commended the school for its strong safeguarding culture and the outstanding personal development of its pupils. Behaviour and Attitudes, Personal Development, and Early Years Provision were all graded Outstanding, while the Quality of Education and Leadership and Management were graded Good. Inspectors highlighted the commitment of the trustees, leadership, and staff in enabling pupils to achieve their academic potential while growing into capable and caring citizens.

By year-end, the Nursery and Primary School achieved a surplus of £45,056.59, reflecting careful financial management and strong parental support.

The full-time Darul-Uloom caters for boys aged 16 and above who are pursuing higher Islamic education and the memorisation of the Holy Qur'an. 21 students are awaiting their Hifz Qur'an graduation ceremony, marking a major milestone in their spiritual journey. Alongside academic learning, the Academy places great emphasis on the holistic tarbiyah of its students. Recreational activities such as horse riding, archery, and monthly swimming sessions have been introduced to ensure students remain active and develop life skills.

The newly extended hall of the outbuilding has also proven invaluable. It now accommodates annual prize-giving ceremonies and examinations for students, creating an inspiring space for both academic and community events.

The Evening Madrasah has continued to experience remarkable growth, with student numbers increasing by around 30% during 2024. There are now more than 160 boys and girls enrolled,

studying Qur'an alongside subjects such as 'Aqīdah, Sīrah, Fiqh, and Akhlāq. A significant development this year was the opening of a Girls' Evening Madrasah in September 2024, catering for 50 girls from the age of 4 and above.

The teaching workforce has expanded in line with student growth. The Madrasah now benefits from 22 teachers in total, comprising 18 male teachers (including 4 volunteers) and 4 female teachers (including 2 volunteers).

Financially, the Evening Madrasah and Darul-Uloom together recorded a surplus of £7,982.10 in December 2024.

As in previous years, Al-Huda Academy facilitated the placement of ḥuffāz in mosques across the country and internationally to lead Tarāwīḥ prayers during the month of Ramadhān. This not only provides an invaluable service to the Muslim community but also strengthens the confidence and leadership of the students themselves.

The Academy continues to serve the wider community through a variety of initiatives. The Weekly Qur'an Discourse, delivered at Randal Street Masjid, has now been running for 20 years, providing a platform for the public to access authentic Qur'anic teachings in English. In addition, the Academy was honoured to host a number of esteemed scholars and luminaries throughout 2024, whose visits inspired and uplifted both staff and students.

Financial Review

The Academy ended 2024 in a stable financial position, with surpluses recorded across its educational programmes. The Nursery and Primary School achieved a surplus of £45,056.59, while the Darul-Uloom and Evening Madrasah together reported a surplus of £7,982.10.

The charity has also made significant progress in reducing its outstanding Qarz-e-Hasanah (interest-free loans). At December 2023, the balance stood at £213,921. By December 2024, this had reduced to £185,421, representing a repayment of £28,500 during the year. This reduction demonstrates both financial prudence and a commitment to moving towards long-term sustainability.

The trustees operate a reserves policy that seeks to maintain sufficient funds to cover at least two months of operational costs, thereby ensuring resilience against unforeseen challenges.

Future Plans

Looking ahead, the trustees intend to further expand the girls' evening provision in response to strong demand from the community. Continued investment in student tarbiyah will remain a priority, with recreational and character-building activities forming a central part of the Academy's ethos. The trustees are also committed to reducing qarz-e-hasanah further while

supporting staff through training and professional development to ensure that teaching remains of the highest quality.

Acknowledgements

The trustees would like to place on record their heartfelt gratitude to the donors, parents, staff, and volunteers whose efforts underpin the Academy's success. Their contributions of time, energy, and financial support are deeply valued. It is our prayer that Allāh accepts these efforts, places barakah in their lives and wealth, and rewards them with ṣadaqah jāriyah.

Trustees' Responsibilities Statement

The trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with the Charities Act 2011 and applicable UK accounting standards (FRS 102). They must ensure that the accounts give a true and fair view of the charity's affairs, safeguard the charity's assets, and take reasonable steps to prevent and detect fraud or mismanagement.

Signed on behalf of the trustees:

.....
Shafwan Ahmed
(Trustee)

Date:

AL-HUDA ACADEMY

FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 DECEMBER 2024

CHARITY NUMBER: 1113604

**ABBAY & CO ASSOCIATES
1ST FLOOR ABBAY HOUSE
270-272 LEVER STREET
BOLTON
BL3 6PD**

AL-HUDA ACADEMY

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FOR THE YEAR ENDING 31 DECEMBER 2024

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AL-HUDA ACADEMY

CHARITY INFORMATION

FOR THE YEAR ENDING 31 DECEMBER 2024

Trustees

Suleman Lasania (Resigned on 17/05/2024)
Shafwan Ahmed
Talha Desai (Resigned 19/11/2024)
Imran Hajee (Resigned on 03/04/2025)
Muhammed Ma'az Patel (Appointed on 19/11/2024)
Yaseer Gulam Vali Ahmed (Appointed on 21/06/2024)

Charity Chairman

Shafwan Ahmed

Charity Secretary

Yaseer Gulam Vali Ahmed

Registered Office

Al-Huda Academy (Former Lilian Hamer House)
Deane Road
Bolton
BL3 5NR

Bankers

Lloyds Bank
Hotel Street
Bolton
BL1 1DB

Accountants

Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD

AL-HUDA ACADEMY

INDEPENDENT EXAMINERS' REPORT YEAR ENDED 31 DECEMBER 2024

TO THE TRUSTEES AND MEMBERS OF AL-HUDA ACADEMY

I have examined the financial statements for the year ended 31 December 2024 as set out on the annexed pages which have been prepared under the historical cost convention and the accounting policies set out below:

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants (IFA).

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for an independent examination; it is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with our examination, no matter has come to my attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Honorary Independent Examiner

Faruk Patel FFA FTA
Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD

24th September 2025

AL-HUDA ACADEMY

FOR THE YEAR ENDING 31 DECEMBER 2024

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity Law requires the Trustees to prepare financial statements and statements of assets and liabilities for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period together with its assets and liabilities at the end of the period and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

- (a) Select suitable accounting policies and then apply them consistently
- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable standards subject to any material departures disclosed and explained in the financial statements
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue its activities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulation made under S44 of the Charity Act 1993 as amended by Charity Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

Approved by the Trustees and signed on their behalf by:

Yaseer Gulam Vali Ahmed (Charity Secretary)

24th September 2025

AL-HUDA ACADEMY**STATEMENT OF FINANCIAL ACTIVITIES****INCOME AND EXPENDITURE STATEMENT****FOR THE YEAR ENDING 31 DECEMBER 2024**

	Unrestricted Funds £	Restricted Funds £	Totals 2024 £	Totals 2023 £
INCOME				
<u>Voluntary Income</u>				
Donations	147,189	5,600	152,789	123,537
Building Appeal	-	-	-	-
Government Grants	221,318	-	221,318	169,521
Government Grants (JRS)	-	-	-	-
<u>Investment Income</u>	5,400	-	5,400	5,500
<u>Income from Charities Activities</u>				
Other Income	500	-	500	7,866
Conference/Activities Income	9,158	-	9,158	6,220
Other Donations	-	-	-	9,407
Zakat Donations	-	-	-	550
Gift Aid Payments	14,924	-	14,924	9,610
Madressa Fees	153,108	-	153,108	124,565
Student Fees	149,134	-	149,134	137,025
Transport Fees	11,080	-	11,080	8,565
TOTAL INCOME	711,811	5,600	717,411	602,366
RESOURCES EXPENDED				
Cost of Generating Funds	-	-	-	-
Charitable Activities	687,035	5,600	692,635	577,540
NET INCOMING RESOURCES	24,776	-	24,776	24,826
Fund Balances Brought Forward	886,054	-	886,054	861,228
FUND BALANCES CARRIED FORWARD	910,830	-	910,830	886,054

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity has no gains or losses other than the profit or loss for the above financial period.

AL-HUDA ACADEMY**BALANCE SHEET AS AT 31 DECEMBER 2024**

	<u>NOTES</u>	£	<u>2024</u> £	£	<u>2023</u> £
FIXED ASSETS					
As per Fixed Asset Schedule	4		1,099,075		1,072,237
CURRENT ASSETS					
Debtors & Prepayments	5	-		-	
Cash at Bank		11,052		23,658	
Cash in Hand		1,125		4,080	
		<u>12,177</u>		<u>27,738</u>	
CURRENT LIABILITIES					
Bank Overdraft		-		-	
Accruals & Creditors	6	15,001		-	
Other Creditors & Loans		-		-	
		<u>15,001</u>		<u>-</u>	
Net Current Assets / (Liabilities)			<u>(2,824)</u>		<u>27,738</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,096,251		1,099,975
LONG-TERM CREDITORS					
Creditors due after one year	7		185,421		213,921
NET ASSETS			<u><u>910,830</u></u>		<u><u>886,054</u></u>
REPRESENTED BY:					
ACCUMULATED FUNDS					
Net Assets B/fwd 01/01/2024			886,054		861,228
Surplus for the Year			<u>24,776</u>		<u>24,826</u>
Net Assets C/fwd 31/12/2024			<u><u>910,830</u></u>		<u><u>886,054</u></u>

Approved by the Trustees and signed on their behalf by:

Yaseer Gulam Vali Ahmed (Charity Secretary)

24th September 2025

AL-HUDA ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2024

1. Accounting Policies

- (a) Basis of Preparation** These financial statements have been prepared under historical cost convention and in accordance with applicable accounting standards. The financial statements have been prepared in accordance with the statement of recommended practice (SORP) and accounting and reporting by charities' published in October 2005.
- (b) Fund Accounting** General funds are unrestricted funds which are available for the use of discretion of the Trustees in furtherance of the general objectives of the charity and has not been put aside for other purposes.
- Restricted Funds are funds which are to be used in accordance with specific restrictions which has been raised by the charity for a specific purpose. The cost of raising and administering such funds are charged against the specific fund.
- (c) Investment Income** Income from investment and from rental income is included in the SORP in the year in which it is receivable.
- (d) Incoming Resources** All incoming resources are included in the SORP when the charity is legally entitled to the income and the amount can be can quantified with reasonable accuracy. Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. For legacies, entitlement is the earlier of the charity been notified of and impending distribution of the legacy being received. Donated facilities are included at the value to the charity when this can be quantified and a third party is bearing the cost.
- (e) Resources Expended** All expenditure is accounted for on an accruals basis and has been classified under the heading that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of resources.
- (f) Tangible Fixed Assets** Tangible fixed assets costing more than £ 1000 are capitalised and included at cost including incidental expenses of acquisitions.

AL-HUDA ACADEMY**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDING 31 DECEMBER 2024**

(g) Depreciation Depreciation is calculated on all tangible fixed assets on straight line basis at rates calculated on the cost of the asset over the useful economic life of the asset as follows:

Freehold Land	0%
Freehold Building	0%
Motor Vehicles	20%
Fixtures & Equipment	10%

(h) Investment Revaluation None of the charity's functional fixed assets have been revalued during the year.

2. Cost of Charitable Activities

	2024	2024	2023
	Unrestricted	Restricted	
Wages, PAYE & Pension Costs	435,033	-	380,489
Rent, Rates, Water & Insurance	19,242	-	16,599
Heat & Light	31,111	-	24,856
Repairs & Renewals	41,419	-	20,028
Assets & Equipment Rental Costs	5,506	-	697
Activities & Events Costs	11,467	-	7,282
Advertising	-	-	1,251
Telephone	2,478	-	2,247
Resources	67,601	-	44,316
Books & CDS	1,829	-	20,833
Licenses & Training Costs	18,543	-	16,604
Professional Fees	22,411	-	-
Primary & Madressah Fees Refunded	-	-	380
Motor & Travelling Costs	11,686	-	8,584
Bank Charges	-	-	30
Zakat Donations	-	3,100	550
Lillah/Sadaka & Other Donations	-	2,500	4,258
Cleaning & Sundries	10,047	-	19,874
Loss on Disposal of Investments	-	-	-
Depreciation	8,662	-	8,662
	<u>687,035</u>	<u>5,600</u>	<u>577,540</u>

3. Trustees' - Related Party Transaction

Included in Wages, PAYE & Pension Costs (See Note 2 above), the following payments to the trustees listed below were made for teaching services rendered to the charity.

	2024	2023
Shafwan Ahmed	4,621	3,919
Imran Hajee	2,886	7,267
	<u>7,507</u>	<u>11,186</u>

AL-HUDA ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2024

4. Tangible Fixed Assets

	Total	Land & Property	Investments	Motor Vehicles	Fixtures & Equipment
	£			£	£
Cost					
As at 1 January 2024	1,141,908	957,110	68,700	6,000	110,098
Additions	35,500	35,500	-	-	-
Disposals	-	-	-	-	-
As at 31 December 2024	<u>1,177,408</u>	<u>992,610</u>	<u>68,700</u>	<u>6,000</u>	<u>110,098</u>
Depreciation					
As at 1 January 2024	69,671	-	-	6,000	63,671
Charge for year	8,662	-	-	-	8,662
Disposals	-	-	-	-	-
As at 31 December 2024	<u>78,333</u>	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>72,333</u>
Net book value					
As at 31 December 2024	<u>1,099,075</u>	<u>992,610</u>	<u>68,700</u>	<u>-</u>	<u>37,765</u>
As at 31 December 2023	<u>1,072,237</u>	<u>957,110</u>	<u>68,700</u>	<u>-</u>	<u>46,427</u>

5. Debtors & Prepayments

	2024	2023
Gift Aid Payments	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>

6. Creditors: Amounts falling due within one year

	2024	2023
Trade Creditors	1,613	-
Accruals	-	-
Other Creditors	13,388	-
	<u>15,001</u>	<u>-</u>

7. Creditors: Amounts falling due after one year

	2024	2023
Loans (Karz-e-Hasna)	<u>185,421</u>	<u>213,921</u>

AL-HUDA ACADEMY

FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 DECEMBER 2024

CHARITY NUMBER: 1113604

**ABBEY & CO ASSOCIATES
1ST FLOOR ABBEY HOUSE
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Charity Secretary

Yaseer Gulam Vali Ahmed

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AL-HUDA ACADEMY

INDEPENDENT EXAMINERS' REPORT YEAR ENDED 31 DECEMBER 2024

TO THE TRUSTEES AND MEMBERS OF AL-HUDA ACADEMY

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- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

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Independent Examiner's Statement

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Honorary Independent Examiner

Faruk Patel FFA FTA
Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
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24th September 2025

AL-HUDA ACADEMY

FOR THE YEAR ENDING 31 DECEMBER 2024

STATEMENT OF TRUSTEES RESPONSIBILITIES

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- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable standards subject to any material departures disclosed and explained in the financial statements
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue its activities

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Approved by the Trustees and signed on their behalf by:

Yaseer Gulam Vali Ahmed (Charity Secretary)

24th September 2025

AL-HUDA ACADEMY**STATEMENT OF FINANCIAL ACTIVITIES****INCOME AND EXPENDITURE STATEMENT****FOR THE YEAR ENDING 31 DECEMBER 2024**

	Unrestricted Funds £	Restricted Funds £	Totals 2024 £	Totals 2023 £
INCOME				
<u>Voluntary Income</u>				
Donations	147,189	5,600	152,789	123,537
Building Appeal	-	-	-	-
Government Grants	221,318	-	221,318	169,521
Government Grants (JRS)	-	-	-	-
<u>Investment Income</u>	5,400	-	5,400	5,500
<u>Income from Charities Activities</u>				
Other Income	500	-	500	7,866
Conference/Activities Income	9,158	-	9,158	6,220
Other Donations	-	-	-	9,407
Zakat Donations	-	-	-	550
Gift Aid Payments	14,924	-	14,924	9,610
Madressa Fees	153,108	-	153,108	124,565
Student Fees	149,134	-	149,134	137,025
Transport Fees	11,080	-	11,080	8,565
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL INCOME	711,811	5,600	717,411	602,366
RESOURCES EXPENDED				
Cost of Generating Funds	-	-	-	-
Charitable Activities	687,035	5,600	692,635	577,540
	<hr/>	<hr/>	<hr/>	<hr/>
NET INCOMING RESOURCES	24,776	-	24,776	24,826
Fund Balances Brought Forward	886,054	-	886,054	861,228
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES CARRIED FORWARD	910,830	-	910,830	886,054

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity has no gains or losses other than the profit or loss for the above financial period.

AL-HUDA ACADEMY**BALANCE SHEET AS AT 31 DECEMBER 2024**

	<u>NOTES</u>	£	<u>2024</u> £	£	<u>2023</u> £
FIXED ASSETS					
As per Fixed Asset Schedule	4		1,099,075		1,072,237
CURRENT ASSETS					
Debtors & Prepayments	5	-		-	
Cash at Bank		11,052		23,658	
Cash in Hand		1,125		4,080	
		<u>12,177</u>		<u>27,738</u>	
CURRENT LIABILITIES					
Bank Overdraft		-		-	
Accruals & Creditors	6	15,001		-	
Other Creditors & Loans		-		-	
		<u>15,001</u>		<u>-</u>	
Net Current Assets / (Liabilities)			<u>(2,824)</u>		<u>27,738</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,096,251		1,099,975
LONG-TERM CREDITORS					
Creditors due after one year	7		185,421		213,921
NET ASSETS			<u><u>910,830</u></u>		<u><u>886,054</u></u>
REPRESENTED BY:					
ACCUMULATED FUNDS					
Net Assets B/fwd 01/01/2024			886,054		861,228
Surplus for the Year			<u>24,776</u>		<u>24,826</u>
Net Assets C/fwd 31/12/2024			<u><u>910,830</u></u>		<u><u>886,054</u></u>

Approved by the Trustees and signed on their behalf by:

Yaseer Gulam Vali Ahmed (Charity Secretary)

24th September 2025

AL-HUDA ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2024

1. Accounting Policies

- (a) Basis of Preparation** These financial statements have been prepared under historical cost convention and in accordance with applicable accounting standards. The financial statements have been prepared in accordance with the statement of recommended practice (SORP) and accounting and reporting by charities' published in October 2005.
- (b) Fund Accounting** General funds are unrestricted funds which are available for the use of discretion of the Trustees in furtherance of the general objectives of the charity and has not been put aside for other purposes.
- Restricted Funds are funds which are to be used in accordance with specific restrictions which has been raised by the charity for a specific purpose. The cost of raising and administering such funds are charged against the specific fund.
- (c) Investment Income** Income from investment and from rental income is included in the SORP in the year in which it is receivable.
- (d) Incoming Resources** All incoming resources are included in the SORP when the charity is legally entitled to the income and the amount can be can quantified with reasonable accuracy. Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. For legacies, entitlement is the earlier of the charity been notified of and impending distribution of the legacy being received. Donated facilities are included at the value to the charity when this can be quantified and a third party is bearing the cost.
- (e) Resources Expended** All expenditure is accounted for on an accruals basis and has been classified under the heading that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of resources.
- (f) Tangible Fixed Assets** Tangible fixed assets costing more than £ 1000 are capitalised and included at cost including incidental expenses of acquisitions.

AL-HUDA ACADEMY**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDING 31 DECEMBER 2024**

(g) Depreciation Depreciation is calculated on all tangible fixed assets on straight line basis at rates calculated on the cost of the asset over the useful economic life of the asset as follows:

Freehold Land	0%
Freehold Building	0%
Motor Vehicles	20%
Fixtures & Equipment	10%

(h) Investment Revaluation None of the charity's functional fixed assets have been revalued during the year.

2. Cost of Charitable Activities

	2024	2024	2023
	Unrestricted	Restricted	
Wages, PAYE & Pension Costs	435,033	-	380,489
Rent, Rates, Water & Insurance	19,242	-	16,599
Heat & Light	31,111	-	24,856
Repairs & Renewals	41,419	-	20,028
Assets & Equipment Rental Costs	5,506	-	697
Activities & Events Costs	11,467	-	7,282
Advertising	-	-	1,251
Telephone	2,478	-	2,247
Resources	67,601	-	44,316
Books & CDS	1,829	-	20,833
Licenses & Training Costs	18,543	-	16,604
Professional Fees	22,411	-	-
Primary & Madressah Fees Refunded	-	-	380
Motor & Travelling Costs	11,686	-	8,584
Bank Charges	-	-	30
Zakat Donations	-	3,100	550
Lillah/Sadaka & Other Donations	-	2,500	4,258
Cleaning & Sundries	10,047	-	19,874
Loss on Disposal of Investments	-	-	-
Depreciation	8,662	-	8,662
	<u>687,035</u>	<u>5,600</u>	<u>577,540</u>

3. Trustees' - Related Party Transaction

Included in Wages, PAYE & Pension Costs (See Note 2 above), the following payments to the trustees listed below were made for teaching services rendered to the charity.

	2024	2023
Shafwan Ahmed	4,621	3,919
Imran Hajee	2,886	7,267
	<u>7,507</u>	<u>11,186</u>

AL-HUDA ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2024

4. Tangible Fixed Assets

	Total	Land & Property	Investments	Motor Vehicles	Fixtures & Equipment
	£			£	£
Cost					
As at 1 January 2024	1,141,908	957,110	68,700	6,000	110,098
Additions	35,500	35,500	-	-	-
Disposals	-	-	-	-	-
As at 31 December 2024	<u>1,177,408</u>	<u>992,610</u>	<u>68,700</u>	<u>6,000</u>	<u>110,098</u>
Depreciation					
As at 1 January 2024	69,671	-	-	6,000	63,671
Charge for year	8,662	-	-	-	8,662
Disposals	-	-	-	-	-
As at 31 December 2024	<u>78,333</u>	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>72,333</u>
Net book value					
As at 31 December 2024	<u>1,099,075</u>	<u>992,610</u>	<u>68,700</u>	<u>-</u>	<u>37,765</u>
As at 31 December 2023	<u>1,072,237</u>	<u>957,110</u>	<u>68,700</u>	<u>-</u>	<u>46,427</u>

5. Debtors & Prepayments

	2024	2023
Gift Aid Payments	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>

6. Creditors: Amounts falling due within one year

	2024	2023
Trade Creditors	1,613	-
Accruals	-	-
Other Creditors	13,388	-
	<u>15,001</u>	<u>-</u>

7. Creditors: Amounts falling due after one year

	2024	2023
Loans (Karz-e-Hasna)	<u>185,421</u>	<u>213,921</u>

AL-HUDA ACADEMY

England & Wales - Charity number 1113604

Accounts

Al-Huda Academy Trustees' Annual Report – Year ended 2023

Charity name AL-HUDA ACADEMY
Registered charity number (if any) 1113604

Names of the charity trustees who manage the charity

1. Suleman Lasania 2. Shafwan Ahmed 3. Talha Desai 4. Imran Hajee

STRUCTURE, GOVERNANCE & MANAGEMENT

Type of governing document : Trust deed
How the charity is constituted : Trust
Trustee selection methods : Existing trustees appoint all new trustees

All new trustees as part of their induction receive guidance CC3 'The essential trustee - what you need to know what you, need to do' along with charity commission document 'The essential trustee - Six main duties'.

In addition, all trustees including those who are new undertake safeguarding training and are given a copy of all the relevant policies and procedures.

Majority of the trustees meet on a monthly basis and are responsible for providing strategic leadership and management for the whole charity. In discharging their collective responsibilities, the trustees are responsible for preparing the trustees annual report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards including FRS 102.

The Trustees assess and monitor major risks to which the Charity is exposed, especially around the finances and operations of the Charity, and are satisfied that systems and procedures in place to mitigate the exposure of the charity to major risks.

As part of the risk management process and safeguarding policy all employees and volunteers are DBS cleared. Policies and procedures are communicated to all staff and training is given where applicable. The Academy has both employer liability and public liability insurance in place. Policies and procedures are reviewed annually.

We would like to express our sincere appreciation to all our donors, volunteers & supporters who have been a means of great assistance physically, morally & financially resulting in the activities of the Academy to run smoothly as well as increase steadily.

OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS

Summary of the objects of the charity set out in its governing document

The charity provides education/training /religious activities via information, guidance, publications, conferences, and teaching to primarily the Muslim young and youth and also the wider community.

- To advance the Islamic religion in accordance with the teachings of the Qur'an and the teachings of the Prophet Muhammad (peace be upon him) and the sahabah-e-keraam (r.a), according to the interpretation and accepted view of the ahlu sunnah wal jamaa-ah and as expounded by the salafus saaliheen (pious predecessors)
- To further Islamic education including the teaching of the urdu and arabic language.

- To help educate young Muslims so as to develop their spiritual, moral, ethical, physical and mental capacities, that they may grow to full maturity as individuals, hence make a positive contribution to the society.
- To assist in the provision of any charitable services within the limits of the law.

SUMMARY OF THE MAIN ACTIVITIES UNDERTAKEN FOR THE PUBLIC BENEFIT IN RELATION TO THESE OBJECTS

EDUCATION

3-Day Ofsted Inspection of Al-Huda Primary School including Little Gems Nursery

The School and Nursery were established with the aim of developing children's intellectual, moral, spiritual, and aesthetic potential in an Islamic environment, leading the development of life skills and interests, to become good Muslim citizens and contributing members of the society. The Nursery/School caters for 140+ children ranging from the age of 2 till 10.

An Ofsted Inspection took place between 5th March to 7th March 2024. Two inspectors, Mr Lenford White & Mrs Cleo Cunningham carried out a 3-day inspection. The Conclusion of the Ofsted Report was as follows:

The Quality of Education – **Good**
 Behaviour & Attitudes – **Outstanding**
 Personal Development – **Outstanding**
 Leadership & Management - **Good**
 Early Years Provision – **Outstanding**

A few quotes from the Ofsted Report were as follows:

“The school's work to promote pupils' personal development and welfare is outstanding.”

“The proprietor, trustees and the executive headteacher are highly committed to the school. They are determined to ensure that pupils realise their academic potential and develop into capable and caring citizens.”

“All safeguarding arrangements are fit for purpose, and there is a strong culture of safeguarding in the school.”

“Staff have exceptionally strong bonds with children and very high expectations in relation to what children can achieve. Staff are trained well. They have a good understanding of the education, welfare and personal development requirements of children in the early years and a full appreciation of how young children learn.”

“Pupils' behaviour is outstanding. Pupils are highly respectful and studious learners, who have a strong sense of moral obligation.”

Full-Time Boarding Seminary

This caters for male students over the age of 16. The seminary provides higher Islamic education for students wishing to become scholars (Ulama) and/or memorise the Holy Qur'an. Students spiritual and moral development is an integral part of the course, with the aim that students upon graduation can serve the Muslim and wider community in their local town and region.

Evening Madrasah/Supplementary School

The evening Madrasah caters for children (boys) aged 5 to 19 who wish to learn about the religion of Islam & memorise the Glorious Qur'an. We have 6 Hifz Classes. Side by side with student's memorisation they are taught Aqeedah, Seerah, Fiqh & Akhlaaq (Good Character) etc. Upon the excessive demand from parents to facilitate their younger children we started classes for age 5+ boys. Teaching them the Qa'idah and so on. This has resulted in a very fruitful influx taking the numbers to over 130 children attending our supplementary school. We have 2 classes for the 5-to-7-year age group.

Ramadhan Taraweeh Provision

Many Masajid for the month of Ramadhan are in need of Huffaz (Those who have memorised the Qur'an) to recite Taraweeh. Alhamdulillah the Academy provides this facility and sends students to fulfil this duty. The Academy's students have travelled nationally & internationally.

Summer Holiday Youth Club

Recreational facilities from boxing, table tennis, treadmills, circuit training, archery etc. are provided to keep the young active in a safe, fun and supervised environment. Recently a trip to Go-Ape was organised at Lake District.

Weekly Discourse of the Holy Qur'an

The Academy provides a weekly discourse in the English language at the local Mosque on Randal Street, Bolton. The weekly discourse has been running for over 12 years now. The aim of the discourse is to enable the audience to understand the authentic messages within the Holy Qur'an and its application to their daily lives.

Future Plans:

Due to a demand from our evening madrasah parents we intend to start a young girl's provision in our separate outbuilding so that with the evening boys' facilities there can be girls' facilities aswell.

AL-HUDA ACADEMY

FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 DECEMBER 2023

CHARITY NUMBER: 1113604

**ABBAY & CO ASSOCIATES
1ST FLOOR ABBAY HOUSE
270-272 LEVER STREET
BOLTON
BL3 6PD**

AL-HUDA ACADEMY

CONTENTS INFORMATION

FOR THE YEAR ENDING 31 DECEMBER 2023

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AL-HUDA ACADEMY

CHARITY INFORMATION

FOR THE YEAR ENDING 31 DECEMBER 2023

Trustees

Suleman Lasania
Shafwan Ahmed
Talha Desai
Imran Hajee

Charity Chairman

Shafwan Ahmed

Charity Secretary

Talha Desai

Registered Office

Al-Huda Academy (Former Lilian Hamer House)
Deane Road
Bolton
BL3 5NR

Bankers

Lloyds TSB Bank
Hotel Street
Bolton
BL1 1DB

Accountants

Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD

AL-HUDA ACADEMY

INDEPENDENT EXAMINERS' REPORT YEAR ENDED 31 DECEMBER 2023

TO THE TRUSTEES AND MEMBERS OF AL-HUDA ACADEMY

I have examined the financial statements for the year ended 31 December 2023 as set out on the annexed pages which have been prepared under the historical cost convention and the accounting policies set out below:

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants (IFA).

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for an independent examination; it is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with our examination, no matter has come to my attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Honorary Independent Examiner

Faruk Patel FFA FTA
Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD

13th September 2024

AL-HUDA ACADEMY

FOR THE YEAR ENDING 31 DECEMBER 2023

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity Law requires the Trustees to prepare financial statements and statements of assets and liabilities for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period together with its assets and liabilities at the end of the period and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

- (a) Select suitable accounting policies and then apply them consistently
- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable standards subject to any material departures disclosed and explained in the financial statements
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue its activities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulation made under S44 of the Charity Act 1993 as amended by Charity Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

Approved by the Trustees and signed on their behalf by:



Talha Desai (Charity Secretary)

13th September 2024

AL-HUDA ACADEMY

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDING 31 DECEMBER 2023

	Unrestricted Funds £	Restricted Funds £	Totals 2023 £	Totals 2022 £
INCOME				
<u>Voluntary Income</u>				
Donations	123,537	-	123,537	114,092
Building Appeal	-	-	-	-
Government Grants	169,521	-	169,521	164,909
Government Grants (JRS)	-	-	-	-
<u>Investment Income</u>	5,500	-	5,500	4,950
<u>Income from Charities Activities</u>				
Other Income	7,866	-	7,866	10,839
Conference/Activities Income	6,220	-	6,220	10,550
Other Donations	5,149	4,258	9,407	-
Zakat Donations	-	550	550	816
Gift Aid Payments	9,610	-	9,610	21,681
Madressa Fees	124,565	-	124,565	108,446
Student Fees	137,025	-	137,025	105,128
Transport Fees	8,565	-	8,565	8,122
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL INCOME	597,558	4,808	602,366	549,533
RESOURCES EXPENDED				
Cost of Generating Funds	-	-	-	-
Charitable Activities	572,732	4,808	577,540	506,236
	<hr/>	<hr/>	<hr/>	<hr/>
NET INCOMING RESOURCES	24,826	-	24,826	43,297
Fund Balances Brought Forward	861,228	-	861,228	817,931
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES CARRIED FORWARD	886,054	-	886,054	861,228

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity has no gains or losses other than the profit or loss for the above financial period.

AL-HUDA ACADEMY

BALANCE SHEET AS AT 31 DECEMBER 2023

	<u>NOTES</u>	£	<u>2023</u> £	£	<u>2022</u> £
FIXED ASSETS					
As per Fixed Asset Schedule	4		1,072,237		1,066,500
CURRENT ASSETS					
Debtors & Prepayments	5	-		9,800	
Cash at Bank		23,658		11,632	
Cash in Hand		4,080		717	
		<u>27,738</u>		<u>22,149</u>	
CURRENT LIABILITIES					
Bank Overdraft		-		-	
Accruals & Creditors	6	-		-	
Other Creditors & Loans		-		-	
		<u>-</u>		<u>-</u>	
Net Current Assets / (Liabilities)			<u>27,738</u>		<u>22,149</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,099,975		1,088,649
LONG-TERM CREDITORS					
Creditors due after one year	7		213,921		227,421
NET ASSETS			<u>886,054</u>		<u>861,228</u>
REPRESENTED BY:					
ACCUMULATED FUNDS					
Net Assets B/fwd 01/01/2023			861,228		817,931
Surplus for the Year			<u>24,826</u>		<u>43,297</u>
Net Assets C/fwd 31/12/2023			<u>886,054</u>		<u>861,228</u>

Approved by the Trustees and signed on their behalf by:



Talha Desai (Charity Secretary)

13th September 2024

AL-HUDA ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2023

1. Accounting Policies

- (a) Basis of Preparation** These financial statements have been prepared under historical cost convention and in accordance with applicable accounting standards. The financial statements have been prepared in accordance with the statement of recommended practice (SORP) and accounting and reporting by charities' published in October 2005.
- (b) Fund Accounting** General funds are unrestricted funds which are available for the use of discretion of the Trustees in furtherance of the general objectives of the charity and has not been put aside for other purposes.
- Restricted Funds are funds which are to be used in accordance with specific restrictions which has been raised by the charity for a specific purpose. The cost of raising and administering such funds are charged against the specific fund.
- (c) Investment Income** Income from investment and from rental income is included in the SORP in the year in which it is receivable.
- (d) Incoming Resources** All incoming resources are included in the SORP when the charity is legally entitled to the income and the amount can be can quantified with reasonable accuracy. Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. For legacies, entitlement is the earlier of the charity been notified of and impending distribution of the legacy being received. Donated facilities are included at the value to the charity when this can be quantified and a third party is bearing the cost.
- (e) Resources Expended** All expenditure is accounted for on an accruals basis and has been classified under the heading that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of resources.
- (f) Tangible Fixed Assets** Tangible fixed assets costing more than £ 1000 are capitalised and included at cost including incidental expenses of acquisitions.

AL-HUDA ACADEMY**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDING 31 DECEMBER 2023**

(g) Depreciation Depreciation is calculated on all tangible fixed assets on straight line basis at rates calculated on the cost of the asset over the useful economic life of the asset as follows:

Freehold Land	0%
Freehold Building	0%
Motor Vehicles	20%
Fixtures & Equipment	10%

(h) Investment Revaluation None of the charity's functional fixed assets have been revalued during the year.

2. Cost of Charitable Activities

	2023	2023	2022
	Unrestricted	Restricted	
Wages, PAYE & Pension Costs	380,489	-	314,181
Rent, Rates, Water & Insurance	16,599	-	18,102
Heat & Light	24,856	-	24,471
Repairs & Renewals	20,028	-	39,812
Assets & Equipment Rental Costs	697	-	595
Activities Costs	7,282	-	26,829
Advertising	1,251	-	194
Telephone	2,247	-	2,158
Resources	44,316	-	40,138
Books & CDS	20,833	-	-
Licenses & Training Costs	16,604	-	14,482
Professional Fees	-	-	-
Primary & Madressah Fees Refunded	380	-	-
Motor & Travelling Costs	8,584	-	9,545
Bank Charges	30	-	-
Zakat Donations	-	550	565
Lillah/Sadaka & Other Donations	-	4,258	-
Cleaning & Sundries	19,874	-	7,941
Loss on Disposal of Investments	-	-	-
Depreciation	8,662	-	7,223
	<u>572,732</u>	<u>4,808</u>	<u>506,236</u>

3. Trustees' - Related Party Transaction

Included in Wages, PAYE & Pension Costs (See Note 2 above), the following payments to the trustees listed below were made for teaching services rendered to the charity.

	2023	2022
Shafwan Ahmed	3,919	3,194
Talha Desai	-	-
Imran Hajee	7,267	6,829
	<u>11,186</u>	<u>10,023</u>

AL-HUDA ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2023

4. Tangible Fixed Assets

	Total	Land & Property	Investments	Motor Vehicles	Fixtures & Equipment
	£			£	£
Cost					
As at 1 January 2023	1,127,509	957,110	68,700	6,000	95,699
Additions	14,399	-	-	-	14,399
Disposals	-	-	-	-	-
As at 31 December 2023	<u>1,141,908</u>	<u>957,110</u>	<u>68,700</u>	<u>6,000</u>	<u>110,098</u>
Depreciation					
As at 1 January 2023	61,009	-	-	6,000	55,009
Charge for year	8,662	-	-	-	8,662
Disposals	-	-	-	-	-
As at 31 December 2023	<u>69,671</u>	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>63,671</u>
Net book value					
As at 31 December 2023	<u>1,072,237</u>	<u>957,110</u>	<u>68,700</u>	<u>-</u>	<u>46,427</u>
As at 31 December 2022	<u>1,066,500</u>	<u>957,110</u>	<u>68,700</u>	<u>-</u>	<u>40,690</u>

5. Debtors & Prepayments

	2023	2022
Gift Aid Payments	-	-
Prepayments	-	9,800
	<u>-</u>	<u>9,800</u>

6. Creditors: Amounts falling due within one year

	2023	2022
Trade Creditors	-	-
Accruals	-	-
Other Creditors	-	-
	<u>-</u>	<u>-</u>

7. Creditors: Amounts falling due after one year

	2023	2022
Loans (Karz-e-Hasna)	<u>213,921</u>	<u>227,421</u>

AL-HUDA ACADEMY

FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 DECEMBER 2023

CHARITY NUMBER: 1113604

**ABBAY & CO ASSOCIATES
1ST FLOOR ABBAY HOUSE
270-272 LEVER STREET
BOLTON
BL3 6PD**

AL-HUDA ACADEMY

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AL-HUDA ACADEMY

CHARITY INFORMATION

FOR THE YEAR ENDING 31 DECEMBER 2023

Trustees

Suleman Lasania
Shafwan Ahmed
Talha Desai
Imran Hajee

Charity Chairman

Shafwan Ahmed

Charity Secretary

Talha Desai

Registered Office

Al-Huda Academy (Former Lilian Hamer House)
Deane Road
Bolton
BL3 5NR

Bankers

Lloyds TSB Bank
Hotel Street
Bolton
BL1 1DB

Accountants

Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD

AL-HUDA ACADEMY

INDEPENDENT EXAMINERS' REPORT YEAR ENDED 31 DECEMBER 2023

TO THE TRUSTEES AND MEMBERS OF AL-HUDA ACADEMY

I have examined the financial statements for the year ended 31 December 2023 as set out on the annexed pages which have been prepared under the historical cost convention and the accounting policies set out below:

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants (IFA).

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for an independent examination; it is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with our examination, no matter has come to my attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Honorary Independent Examiner

**Faruk Patel FFA FTA
Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD**

13th September 2024

AL-HUDA ACADEMY

FOR THE YEAR ENDING 31 DECEMBER 2023

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity Law requires the Trustees to prepare financial statements and statements of assets and liabilities for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period together with its assets and liabilities at the end of the period and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

- (a) Select suitable accounting policies and then apply them consistently
- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable standards subject to any material departures disclosed and explained in the financial statements
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue its activities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulation made under S44 of the Charity Act 1993 as amended by Charity Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

Approved by the Trustees and signed on their behalf by:



Talha Desai (Charity Secretary)

13th September 2024

AL-HUDA ACADEMY

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDING 31 DECEMBER 2023

	Unrestricted Funds £	Restricted Funds £	Totals 2023 £	Totals 2022 £
INCOME				
<u>Voluntary Income</u>				
Donations	123,537	-	123,537	114,092
Building Appeal	-	-	-	-
Government Grants	169,521	-	169,521	164,909
Government Grants (JRS)	-	-	-	-
<u>Investment Income</u>	5,500	-	5,500	4,950
<u>Income from Charities Activities</u>				
Other Income	7,866	-	7,866	10,839
Conference/Activities Income	6,220	-	6,220	10,550
Other Donations	5,149	4,258	9,407	-
Zakat Donations	-	550	550	816
Gift Aid Payments	9,610	-	9,610	21,681
Madressa Fees	124,565	-	124,565	108,446
Student Fees	137,025	-	137,025	105,128
Transport Fees	8,565	-	8,565	8,122
TOTAL INCOME	597,558	4,808	602,366	549,533
RESOURCES EXPENDED				
Cost of Generating Funds	-	-	-	-
Charitable Activities	572,732	4,808	577,540	506,236
NET INCOMING RESOURCES	24,826	-	24,826	43,297
Fund Balances Brought Forward	861,228	-	861,228	817,931
FUND BALANCES CARRIED FORWARD	886,054	-	886,054	861,228

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity has no gains or losses other than the profit or loss for the above financial period.

AL-HUDA ACADEMY

BALANCE SHEET AS AT 31 DECEMBER 2023

	<u>NOTES</u>	£	<u>2023</u> £	£	<u>2022</u> £
FIXED ASSETS					
As per Fixed Asset Schedule	4		1,072,237		1,066,500
CURRENT ASSETS					
Debtors & Prepayments	5	-		9,800	
Cash at Bank		23,658		11,632	
Cash in Hand		4,080		717	
		<u>27,738</u>		<u>22,149</u>	
CURRENT LIABILITIES					
Bank Overdraft		-		-	
Accruals & Creditors	6	-		-	
Other Creditors & Loans		-		-	
		<u>-</u>		<u>-</u>	
Net Current Assets / (Liabilities)			<u>27,738</u>		<u>22,149</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,099,975		1,088,649
LONG-TERM CREDITORS					
Creditors due after one year	7		213,921		227,421
NET ASSETS			<u>886,054</u>		<u>861,228</u>
REPRESENTED BY:					
ACCUMULATED FUNDS					
Net Assets B/fwd 01/01/2023			861,228		817,931
Surplus for the Year			<u>24,826</u>		<u>43,297</u>
Net Assets C/fwd 31/12/2023			<u>886,054</u>		<u>861,228</u>

Approved by the Trustees and signed on their behalf by:



Talha Desai (Charity Secretary)

13th September 2024

AL-HUDA ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2023

1. Accounting Policies

- (a) Basis of Preparation** These financial statements have been prepared under historical cost convention and in accordance with applicable accounting standards. The financial statements have been prepared in accordance with the statement of recommended practice (SORP) and accounting and reporting by charities' published in October 2005.
- (b) Fund Accounting** General funds are unrestricted funds which are available for the use of discretion of the Trustees in furtherance of the general objectives of the charity and has not been put aside for other purposes.
- Restricted Funds are funds which are to be used in accordance with specific restrictions which has been raised by the charity for a specific purpose. The cost of raising and administering such funds are charged against the specific fund.
- (c) Investment Income** Income from investment and from rental income is included in the SORP in the year in which it is receivable.
- (d) Incoming Resources** All incoming resources are included in the SORP when the charity is legally entitled to the income and the amount can be can quantified with reasonable accuracy. Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. For legacies, entitlement is the earlier of the charity been notified of and impending distribution of the legacy being received. Donated facilities are included at the value to the charity when this can be quantified and a third party is bearing the cost.
- (e) Resources Expended** All expenditure is accounted for on an accruals basis and has been classified under the heading that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of resources.
- (f) Tangible Fixed Assets** Tangible fixed assets costing more than £ 1000 are capitalised and included at cost including incidental expenses of acquisitions.

AL-HUDA ACADEMY**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDING 31 DECEMBER 2023**

(g) Depreciation Depreciation is calculated on all tangible fixed assets on straight line basis at rates calculated on the cost of the asset over the useful economic life of the asset as follows:

Freehold Land	0%
Freehold Building	0%
Motor Vehicles	20%
Fixtures & Equipment	10%

(h) Investment Revaluation None of the charity's functional fixed assets have been revalued during the year.

2. Cost of Charitable Activities

	2023	2023	2022
	Unrestricted	Restricted	
Wages, PAYE & Pension Costs	380,489	-	314,181
Rent, Rates, Water & Insurance	16,599	-	18,102
Heat & Light	24,856	-	24,471
Repairs & Renewals	20,028	-	39,812
Assets & Equipment Rental Costs	697	-	595
Activities Costs	7,282	-	26,829
Advertising	1,251	-	194
Telephone	2,247	-	2,158
Resources	44,316	-	40,138
Books & CDS	20,833	-	-
Licenses & Training Costs	16,604	-	14,482
Professional Fees	-	-	-
Primary & Madressah Fees Refunded	380	-	-
Motor & Travelling Costs	8,584	-	9,545
Bank Charges	30	-	-
Zakat Donations	-	550	565
Lillah/Sadaka & Other Donations	-	4,258	-
Cleaning & Sundries	19,874	-	7,941
Loss on Disposal of Investments	-	-	-
Depreciation	8,662	-	7,223
	<u>572,732</u>	<u>4,808</u>	<u>506,236</u>

3. Trustees' - Related Party Transaction

Included in Wages, PAYE & Pension Costs (See Note 2 above), the following payments to the trustees listed below were made for teaching services rendered to the charity.

	2023	2022
Shafwan Ahmed	3,919	3,194
Talha Desai	-	-
Imran Hajee	7,267	6,829
	<u>11,186</u>	<u>10,023</u>

AL-HUDA ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2023

4. Tangible Fixed Assets

	Total	Land & Property	Investments	Motor Vehicles	Fixtures & Equipment
	£			£	£
Cost					
As at 1 January 2023	1,127,509	957,110	68,700	6,000	95,699
Additions	14,399	-	-	-	14,399
Disposals	-	-	-	-	-
As at 31 December 2023	<u>1,141,908</u>	<u>957,110</u>	<u>68,700</u>	<u>6,000</u>	<u>110,098</u>
Depreciation					
As at 1 January 2023	61,009	-	-	6,000	55,009
Charge for year	8,662	-	-	-	8,662
Disposals	-	-	-	-	-
As at 31 December 2023	<u>69,671</u>	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>63,671</u>
Net book value					
As at 31 December 2023	<u>1,072,237</u>	<u>957,110</u>	<u>68,700</u>	<u>-</u>	<u>46,427</u>
As at 31 December 2022	<u>1,066,500</u>	<u>957,110</u>	<u>68,700</u>	<u>-</u>	<u>40,690</u>

5. Debtors & Prepayments

	2023	2022
Gift Aid Payments	-	-
Prepayments	-	9,800
	<u>-</u>	<u>9,800</u>

6. Creditors: Amounts falling due within one year

	2023	2022
Trade Creditors	-	-
Accruals	-	-
Other Creditors	-	-
	<u>-</u>	<u>-</u>

7. Creditors: Amounts falling due after one year

	2023	2022
Loans (Karz-e-Hasna)	<u>213,921</u>	<u>227,421</u>

AL-HUDA ACADEMY

England & Wales - Charity number 1113604

Accounts

AL-HUDA ACADEMY

FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 DECEMBER 2022

CHARITY NUMBER: 1113604

**ABBAY & CO ASSOCIATES
1ST FLOOR ABBAY HOUSE
270-272 LEVER STREET
BOLTON
BL3 6PD**

AL-HUDA ACADEMY

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AL-HUDA ACADEMY

CHARITY INFORMATION

FOR THE YEAR ENDING 31 DECEMBER 2022

Trustees

Suleman Lasania
Shafwan Ahmed
Talha Desai
Imran Hajee

Charity Chairman

Shafwan Ahmed

Charity Secretary

Talha Desai

Registered Office

Al-Huda Academy (Former Lilian Hamer House)
Deane Road
Bolton
BL3 5NR

Bankers

Lloyds TSB Bank
Hotel Street
Bolton
BL1 1DB

Accountants

Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD

AL-HUDA ACADEMY

INDEPENDENT EXAMINERS' REPORT YEAR ENDED 31 DECEMBER 2022

TO THE TRUSTEES AND MEMBERS OF AL-HUDA ACADEMY

I have examined the financial statements for the year ended 31 December 2022 as set out on the annexed pages which have been prepared under the historical cost convention and the accounting policies set out below:

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants (IFA).

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for an independent examination; it is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with our examination, no matter has come to my attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Honorary Independent Examiner

Faruk Patel FFA FTA
Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD

15th September 2023

AL-HUDA ACADEMY

FOR THE YEAR ENDING 31 DECEMBER 2022

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity Law requires the Trustees to prepare financial statements and statements of assets and liabilities for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period together with its assets and liabilities at the end of the period and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

- (a) Select suitable accounting policies and then apply them consistently
- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable standards subject to any material departures disclosed and explained in the financial statements
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue its activities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulation made under S44 of the Charity Act 1993 as amended by Charity Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

Approved by the Trustees and signed on their behalf by:



Talha Desai (Charity Secretary)

15th September 2023

AL-HUDA ACADEMY

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDING 31 DECEMBER 2022

	Unrestricted Funds £	Restricted Funds £	Totals 2022 £	Totals 2021 £
INCOME				
<u>Voluntary Income</u>				
Donations	114,092	-	114,092	78,392
Building Appeal	-	-	-	-
Government Grants	164,909	-	164,909	136,718
Government Grants (JRS)	-	-	-	6,398
<u>Investment Income</u>	4,950	-	4,950	4,750
<u>Income from Charities Activities</u>				
Other Income	10,839	-	10,839	3,550
Conference/Activities Income	10,550	-	10,550	-
Other Donations	-	-	-	25,027
Zakat Donations	-	816	816	2,238
Gift Aid Payments	21,681	-	21,681	16,352
Madressa Fees	108,446	-	108,446	82,311
Student Fees	105,128	-	105,128	87,236
Transport Fees	8,122	-	8,122	7,734
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL INCOME	548,717	816	549,533	450,706
RESOURCES EXPENDED				
Cost of Generating Funds	-	-	-	-
Charitable Activities	505,671	565	506,236	446,699
	<hr/>	<hr/>	<hr/>	<hr/>
NET INCOMING RESOURCES	43,046	251	43,297	4,007
Fund Balances Brought Forward	817,931	-	817,931	813,924
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES CARRIED FORWARD	860,977	251	861,228	817,931

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity has no gains or losses other than the profit or loss for the above financial period.

AL-HUDA ACADEMY

BALANCE SHEET AS AT 31 DECEMBER 2022

	<u>NOTES</u>	£	<u>2022</u> £	£	<u>2021</u> £
FIXED ASSETS					
As per Fixed Asset Schedule	4		1,066,500		1,059,628
CURRENT ASSETS					
Debtors & Prepayments	5	9,800		12,184	
Cash at Bank		11,632		2,318	
Cash in Hand		717		4,358	
		<u>22,149</u>		<u>18,860</u>	
CURRENT LIABILITIES					
Bank Overdraft		-		-	
Accruals & Creditors	6	-		2,386	
Other Creditors & Loans		-		-	
		<u>-</u>		<u>2,386</u>	
Net Current Assets / (Liabilities)			<u>22,149</u>		<u>16,474</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,088,649		1,076,102
LONG-TERM CREDITORS					
Creditors due after one year	7		227,421		258,171
NET ASSETS			<u><u>861,228</u></u>		<u><u>817,931</u></u>
REPRESENTED BY:					
ACCUMULATED FUNDS					
Net Assets B/fwd 01/01/2022			817,931		813,924
Surplus for the Year			<u>43,297</u>		<u>4,007</u>
Net Assets C/fwd 31/12/2022			<u><u>861,228</u></u>		<u><u>817,931</u></u>

Approved by the Trustees and signed on their behalf by:



Talha Desai (Charity Secretary)

15th September 2022

AL-HUDA ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2022

1. Accounting Policies

- (a) Basis of Preparation** These financial statements have been prepared under historical cost convention and in accordance with applicable accounting standards. The financial statements have been prepared in accordance with the statement of recommended practice (SORP) and accounting and reporting by charities' published in October 2005.
- (b) Fund Accounting** General funds are unrestricted funds which are available for the use of discretion of the Trustees in furtherance of the general objectives of the charity and has not been put aside for other purposes.
- Restricted Funds are funds which are to be used in accordance with specific restrictions which has been raised by the charity for a specific purpose. The cost of raising and administering such funds are charged against the specific fund.
- (c) Investment Income** Income from investment and from rental income is included in the SORP in the year in which it is receivable.
- (d) Incoming Resources** All incoming resources are included in the SORP when the charity is legally entitled to the income and the amount can be can quantified with reasonable accuracy. Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. For legacies, entitlement is the earlier of the charity been notified of and impending distribution of the legacy being received. Donated facilities are included at the value to the charity when this can be quantified and a third party is bearing the cost.
- (e) Resources Expended** All expenditure is accounted for on an accruals basis and has been classified under the heading that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of resources.
- (f) Tangible Fixed Assets** Tangible fixed assets costing more than £ 1000 are capitalised and included at cost including incidental expenses of acquisitions.

AL-HUDA ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2022

(g) Depreciation Depreciation is calculated on all tangible fixed assets on straight line basis at rates calculated on the cost of the asset over the useful economic life of the asset as follows:

Freehold Land	0%
Freehold Building	0%
Motor Vehicles	20%
Fixtures & Equipment	10%

(h) Investment Revaluation None of the charity's functional fixed assets have been revalued during the year.

2. Cost of Charitable Activities

	2022	2022	2021
	Unrestricted	Restricted	
Wages, PAYE & Pension Costs	314,181	-	282,599
Rent, Rates, Water & Insurance	18,102	-	12,089
Heat & Light	24,471	-	18,563
Repairs & Renewals	39,812	-	40,110
Assets & Equipment Rental Costs	595	-	948
Activities Costs	26,829	-	9,055
Advertising	194	-	-
Telephone	2,158	-	1,728
Resources	40,138	-	28,009
Licenses & Training Costs	14,482	-	6,366
Professional Fees	-	-	552
Primary & Madressah Fees Refunded	-	-	-
Motor & Travelling Costs	9,545	-	11,633
Bank Charges	-	-	15
Zakat Donations	-	565	2,238
Lillah/Sadaka & Other Donations	-	-	18,197
Cleaning & Sundries	7,941	-	6,440
Loss on Disposal of Investments	-	-	-
Depreciation	7,223	-	8,157
	<u>505,671</u>	<u>565</u>	<u>446,699</u>

3. Trustees' - Related Party Transaction

Included in Wages, PAYE & Pension Costs (See Note 2 above), the following payments to the trustees listed below were made for teaching services rendered to the charity.

	2022	2021
Shafwan Ahmed	3,194	3,447
Talha Desai	-	-
Imran Hajee	6,829	6,592
	<u>10,023</u>	<u>10,039</u>

AL-HUDA ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2022

4. Tangible Fixed Assets

	Total £	Land & Property	Investments	Motor Vehicles £	Fixtures & Equipment £
Cost					
As at 1 January 2022	1,113,414	957,110	68,700	6,000	81,604
Additions	14,095	-	-	-	14,095
Disposals	-	-	-	-	-
As at 31 December 2022	<u>1,127,509</u>	<u>957,110</u>	<u>68,700</u>	<u>6,000</u>	<u>95,699</u>
Depreciation					
As at 1 January 2022	53,786	-	-	6,000	47,786
Charge for year	7,223	-	-	-	7,223
Disposals	-	-	-	-	-
As at 31 December 2022	<u>61,009</u>	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>55,009</u>
Net book value					
As at 31 December 2022	<u>1,066,500</u>	<u>957,110</u>	<u>68,700</u>	<u>-</u>	<u>40,690</u>
As at 31 December 2021	<u>1,059,628</u>	<u>957,110</u>	<u>68,700</u>	<u>-</u>	<u>33,818</u>

5. Debtors & Prepayments

	2022	2021
Gift Aid Payments	-	-
Prepayments	<u>9,800</u>	<u>12,184</u>
	<u>9,800</u>	<u>12,184</u>

6. Creditors: Amounts falling due within one year

	2022	2021
Trade Creditors	-	-
Accruals	-	2,386
Other Creditors	-	-
	<u>-</u>	<u>2,386</u>

7. Creditors: Amounts falling due after one year

	2022	2021
Loans (Karz-e-Hasna)	<u>227,421</u>	<u>258,171</u>

Al-Huda Academy Trustees' Annual Report – Year ended 2022

Charity name AL-HUDA ACADEMY

Registered charity number (if any) 1113604

Names of the charity trustees who manage the charity

1. Suleman Lasania 2. Shafwan Ahmed 3. Talha Desai 4. Imran Hajee

STRUCTURE, GOVERNANCE & MANAGEMENT

Type of governing document : Trust deed

How the charity is constituted : Trust

Trustee selection methods : Existing trustees appoint all new trustees

All new trustees as part of their induction receive guidance CC3 'The essential trustee - what you need to know what you, need to do' along with charity commission document 'The essential trustee - Six main duties'.

In addition, all trustees including those who are new undertake safeguarding training and are given a copy of all the relevant policies and procedures.

Majority of the trustees meet on a monthly basis and are responsible for providing strategic leadership and management for the whole charity. In discharging their collective responsibilities, the trustees are responsible for preparing the trustees annual report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards including FRS 102.

The Trustees assess and monitor major risks to which the Charity is exposed, especially around the finances and operations of the Charity, and are satisfied that systems and procedures in place to mitigate the exposure of the charity to major risks.

As part of the risk management process and safeguarding policy all employees and volunteers are DBS cleared. Policies and procedures are communicated to all staff and training is given where applicable. The Academy has both employer liability and public liability insurance in place. Policies and procedures are reviewed annually.

We would like to express our sincere appreciation to all our donors, volunteers & supporters who have been a means of great assistance physically, morally & financially resulting in the activities of the Academy to run smoothly as well as increase steadily.

OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS

Summary of the objects of the charity set out in its governing document

The charity provides education/training /religious activities via information, guidance, publications, conferences, and teaching to primarily the Muslim young and youth and also the wider community.

- To advance the Islamic religion in accordance with the teachings of the Qur'an and the teachings of the Prophet Muhammad (peace be upon him) and the sahabah-e-keram (r.a), according to the interpretation and accepted view of the ahlu sunnah wal jamaa-ah and as expounded by the salafus saaliheen (pious predecessors)
- To further Islamic education including the teaching of the urdu and arabic language.

- To help educate young Muslims so as to develop their spiritual, moral, ethical, physical and mental capacities, that they may grow to full maturity as individuals, hence make a positive contribution to the society.
- To assist in the provision of any charitable services within the limits of the law.

SUMMARY OF THE MAIN ACTIVITIES UNDERTAKEN FOR THE PUBLIC BENEFIT IN RELATION TO THESE OBJECTS

Full-Time Boarding Seminary

This caters for male students over the age of 16. The seminary provides higher Islamic education for students wishing to become scholars (Ulama) and/or memorise the Holy Qur'an. Students spiritual and moral development is an integral part of the course, with the aim that students upon graduation can serve the Muslim and wider community in their local town and region. In the recent year we have had a 33% increase in students taking the total to 43.

Evening Madrasah/Supplementary School

The evening Madrasah caters for children (boys) aged 9 to 19 who wish to memorise the Holy Qur'an. We have 6 classes. Side by side with student's memorisation they are taught Aqeedah, Seerah, Fiqh & Akhlaaq (Good Character) etc. Upon the excessive demand from parents to facilitate their younger children we have started classes for age 5+. Teaching them the Qa'idah and so on. This has resulted in a very fruitful influx taking the numbers to over 100 children attending our supplementary school.

Ramadhan Taraweeh Provision

Many Masajid for the month of Ramadhan are in need of Huffaz (Those who have memorised the Qur'an) to recite Taraweeh. Alhamdulillah the Academy provides this facility and sends students to fulfil this duty. The Academy's students have travelled nationally & internationally.

Summer Holiday Youth Club

Recreational facilities from boxing, table tennis, snooker, pool, treadmills, circuit training, archery etc. are provided to keep the young active in a safe, fun and supervised environment. Recently a go-karting 2-hour endurance event was kept with trophies for the top 3 performers.

Weekly Discourse of the Holy Qur'an

The Academy provides a weekly discourse in the English language at the local Mosque on Randal Street, Bolton. The weekly discourse has been running for over 12 years now. The aim of the discourse is to enable the audience to understand the authentic messages within the Holy Qur'an and its application to their daily lives.

Al-Huda Primary School including Little Gems Foundation Unit

The School and Nursery were established with the aim of developing children's intellectual, moral, spiritual, and aesthetic potential in an Islamic environment, leading the development of life skills and interests, to become good Muslim citizens and contributing members of the society. The impact of the positive Ofsted report has resulted in families moving from different towns to enrol their children at the setting. We have families who have moved from as far as Scotland, London, Bury, Leigh, Saudi Arabia, Huddersfield, Bristol. The Nursery/School caters for 140+ children ranging from the age of 2 till 10.

Hifz Graduation Ceremony

21 Students from the Academy completed their memorisation of the Glorious Qur'an. The graduation ceremony took place at Zakariyah Jami' Masjid, Bolton on January 22nd 2022 with the guest of honour being Shaykh Muhammad Saleem Dhorat hafizahullah. Audience/listeners reached above 1200. Food was served for all present and resulted in a very auspicious spiritual gathering.

AL-HUDA ACADEMY

England & Wales - Charity number 1113604

Accounts

AL-HUDA ACADEMY

FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 DECEMBER 2021

CHARITY NUMBER: 1113604

**ABBAY & CO ASSOCIATES
1ST FLOOR ABBEY HOUSE
270-272 LEVER STREET
BOLTON
BL3 6PD**

AL-HUDA ACADEMY

CONTENTS INFORMATION

FOR THE YEAR ENDING 31 DECEMBER 2021

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AL-HUDA ACADEMY

CHARITY INFORMATION

FOR THE YEAR ENDING 31 DECEMBER 2021

Trustees

Suleman Lasania
Shafwan Ahmed
Hanif Mangera (Resigned on 12/06/21)
Talha Desai
Imran Hajee

Charity Chairman

Shafwan Ahmed

Charity Secretary

Talha Desai

Registered Office

Al-Huda Academy (Former Lilian Hamer House)
Deane Road
Bolton
BL3 5NR

Bankers

Lloyds TSB Bank
Hotel Street
Bolton
BL1 1DB

Accountants

Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD

AL-HUDA ACADEMY

INDEPENDENT EXAMINERS' REPORT YEAR ENDED 31 DECEMBER 2020

TO THE TRUSTEES AND MEMBERS OF AL-HUDA ACADEMY

I have examined the financial statements for the year ended 31 December 2021 as set out on the annexed pages which have been prepared under the historical cost convention and the accounting policies set out below:

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants (IFA).

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for an independent examination; it is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with our examination, no matter has come to my attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Honorary Independent Examiner

Faruk Patel FFA FTA
Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD

30th September 2022

AL-HUDA ACADEMY

FOR THE YEAR ENDING 31 DECEMBER 2021

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity Law requires the Trustees to prepare financial statements and statements of assets and liabilities for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period together with its assets and liabilities at the end of the period and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

- (a) Select suitable accounting policies and then apply them consistently
- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable standards subject to any material departures disclosed and explained in the financial statements
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue its activities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulation made under S44 of the Charity Act 1993 as amended by Charity Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

Approved by the Trustees and signed on their behalf by:



Talha Desai (Charity Secretary)

30th September 2022

AL-HUDA ACADEMY

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDING 31 DECEMBER 2021

	Unrestricted Funds £	Restricted Funds £	Totals 2021 £	Totals 2020 £
INCOME				
<u>Voluntary Income</u>				
Donations	78,392	-	78,392	74,486
Building Appeal	-	-	-	-
Government Grants	136,718	-	136,718	142,366
Government Grants (JRS)	6,398	-	6,398	30,086
<u>Investment Income</u>	4,750	-	4,750	4,800
<u>Income from Charities Activities</u>				
Other Income	3,550	-	3,550	17,262
Lillah/Sadaka & Other Donations	7,070	17,957	25,027	95,912
Zakat Donations	-	2,238	2,238	83,097
Gift Aid Payments	16,352	-	16,352	44,665
Madressa Fees	82,311	-	82,311	87,251
Student Fees	87,236	-	87,236	70,789
Transport Fees	7,734	-	7,734	5,328
TOTAL INCOME	430,511	20,195	450,706	656,042
RESOURCES EXPENDED				
Cost of Generating Funds	-	-	-	-
Charitable Activities	426,504	20,195	446,699	532,325
NET INCOMING RESOURCES	4,007	-	4,007	123,717
Fund Balances Brought Forward	813,924	-	813,924	690,207
FUND BALANCES CARRIED FORWARD	817,931	-	817,931	813,924

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity has no gains or losses other than the profit or loss for the above financial period.

AL-HUDA ACADEMY

BALANCE SHEET AS AT 31 DECEMBER 2021

	<u>NOTES</u>	£	<u>2021</u> £	£	<u>2020</u> £
FIXED ASSETS					
As per Fixed Asset Schedule	4		1,059,628		1,058,222
CURRENT ASSETS					
Debtors & Prepayments	5	12,184		5,988	
Cash at Bank		2,318		21,077	
Cash in Hand		4,358		2,760	
		<u>18,860</u>		<u>29,825</u>	
CURRENT LIABILITIES					
Bank Overdraft		-		-	
Accruals & Creditors	6	2,386		14,952	
Other Creditors & Loans		-		-	
		<u>2,386</u>		<u>14,952</u>	
Net Current Assets / (Liabilities)			<u>16,474</u>		<u>14,873</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,076,102		1,073,095
LONG-TERM CREDITORS					
Creditors due after one year	7		258,171		259,171
NET ASSETS			<u><u>817,931</u></u>		<u><u>813,924</u></u>
REPRESENTED BY:					
ACCUMULATED FUNDS					
Net Assets B/fwd 01/01/2021			813,924		690,207
Surplus for the Year			<u>4,007</u>		<u>123,717</u>
Net Assets C/fwd 31/12/2021			<u><u>817,931</u></u>		<u><u>813,924</u></u>

Approved by the Trustees and signed on their behalf by:



Talha Desai (Charity Secretary)

30th September 2022

AL-HUDA ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2021

1. Accounting Policies

- (a) Basis of Preparation** These financial statements have been prepared under historical cost convention and in accordance with applicable accounting standards. The financial statements have been prepared in accordance with the statement of recommended practice (SORP) and accounting and reporting by charities' published in October 2005.
- (b) Fund Accounting** General funds are unrestricted funds which are available for the use of discretion of the Trustees in furtherance of the general objectives of the charity and has not been put aside for other purposes.
- Restricted Funds are funds which are to be used in accordance with specific restrictions which has been raised by the charity for a specific purpose. The cost of raising and administering such funds are charged against the specific fund.
- (c) Investment Income** Income from investment and from rental income is included in the SORP in the year in which it is receivable.
- (d) Incoming Resources** All incoming resources are included in the SORP when the charity is legally entitled to the income and the amount can be can quantified with reasonable accuracy. Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. For legacies, entitlement is the earlier of the charity been notified of and impending distribution of the legacy being received. Donated facilities are included at the value to the charity when this can be quantified and a third party is bearing the cost.
- (e) Resources Expended** All expenditure is accounted for on an accruals basis and has been classified under the heading that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of resources.
- (f) Tangible Fixed Assets** Tangible fixed assets costing more than £ 1000 are capitalised and included at cost including incidental expenses of acquisitions.

AL-HUDA ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2021

(g) Depreciation Depreciation is calculated on all tangible fixed assets on straight line basis at rates calculated on the cost of the asset over the useful economic life of the asset as follows:

Freehold Land	0%
Freehold Building	0%
Motor Vehicles	20%
Fixtures & Equipment	10%

(h) Investment Revaluation None of the charity's functional fixed assets have been revalued during the year.

2. Cost of Charitable Activities

	2021 Unrestricted	2021 Restricted	2020
Wages, PAYE & Pension Costs	282,599	-	269,010
Rent, Rates & Insurance	12,089	-	12,738
Heat & Light	18,563	-	16,402
Repairs & Renewals	40,110	-	8,827
Assets & Equipment Rental Costs	948	-	1,688
Activities Costs	9,055	-	19,604
Advertising	-	-	4,978
Telephone	1,728	-	2,099
Resources	28,009	-	31,566
Licenses & Training Costs	6,366	-	8,173
Professional Fees	552	-	1,216
Primary & Madressah Fees Refunded	-	-	970
Motor & Travelling Costs	11,633	-	9,333
Bank Charges	15	-	60
Zakat Donations	-	2,238	83,097
Lillah/Sadaka & Other Donations	240	17,957	49,998
Cleaning & Sundries	6,440	-	5,365
Loss on Disposal of Investments	-	-	-
Depreciation	8,157	-	8,157
	<u>426,504</u>	<u>20,195</u>	<u>533,281</u>

3. Trustees' - Related Party Transaction

Included in Wages, PAYE & Pension Costs (See Note 2 above), the following payments to the trustees listed below were made for teaching services rendered to the charity.

	2021	2020
Shafwan Ahmed	3,447	3,351
Talha Desai	-	-
Imran Hajee	6,592	8,580
	<u>10,039</u>	<u>11,931</u>

AL-HUDA ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2021

4. Tangible Fixed Assets

	Total	Land & Property	Investments	Motor Vehicles	Fixtures & Equipment
	£			£	£
Cost					
As at 1 January 2021	1,103,851	957,110	68,700	6,000	72,041
Additions	9,563	-	-	-	9,563
Disposals	-	-	-	-	-
As at 31 December 2021	<u>1,113,414</u>	<u>957,110</u>	<u>68,700</u>	<u>6,000</u>	<u>81,604</u>
Depreciation					
As at 1 January 2021	45,629	-	-	6,000	39,629
Charge for year	8,157	-	-	-	8,157
Disposals	-	-	-	-	-
As at 31 December 2021	<u>53,786</u>	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>47,786</u>
Net book value					
As at 31 December 2021	<u>1,059,628</u>	<u>957,110</u>	<u>68,700</u>	<u>-</u>	<u>33,818</u>
As at 31 December 2020	<u>1,058,222</u>	<u>957,110</u>	<u>68,700</u>	<u>-</u>	<u>32,412</u>

5. Debtors & Prepayments

	2021	2020
Gift Aid Payments	-	-
Prepayments	<u>12,184</u>	<u>5,988</u>
	<u>12,184</u>	<u>5,988</u>

6. Creditors: Amounts falling due within one year

	2021	2020
Trade Creditors	-	-
Accruals	2,386	409
Other Creditors	-	14,543
	<u>2,386</u>	<u>14,952</u>

7. Creditors: Amounts falling due after one year

	2021	2020
Loans (Karz-e-Hasna)	<u>258,171</u>	<u>259,171</u>

Al-Huda Academy Trustees' Annual Report – Year ended 2021

Charity name AL-HUDA ACADEMY
Registered charity number (if any) 1113604

Names of the charity trustees who manage the charity

1. Suleman Lasania 2. Shafwan Ahmed 3. Talha Desai 4. Imran Hajee

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- To advance the Islamic religion in accordance with the teachings of the Qur'an and the teachings of the Prophet Muhammad (peace be upon him) and the sahabah-e-keraam (r.a), according to the interpretation and accepted view of the ahlu sunnah wal jamaa-ah and as expounded by the salafus saaliheen (pious predecessors)
- To further Islamic education including the teaching of the urdu and arabic language.

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This caters for male students over the age of 16. The seminary provides higher Islamic education for students wishing to become scholars (Ulama) and/or memorise the Holy Qur'an. Students spiritual and moral development is an integral part of the course, with the aim that students upon graduation can serve the Muslim and wider community in their local town and region. 3 students who graduated are now rendering services at Al-Huda and one of them has become a local Imam.

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The evening Madrasah caters for children (boys) aged 9 to 19 who wish to memorise the Holy Qur'an. We have 6 classes. Side by side with student's memorisation they are taught Aqeedah, Seerah, Fiqh & Akhlaaq (Good Character) etc.

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Zakah, Sadaqah (Charitable giving) & Relief Effort

The Academy continues to support numerous relief projects for the benefit of all communities. It is the duty of every Muslim to assist those in need, regardless of their faith.

Ongoing & Future Plans

The refurbishment programme of the student accommodation including exterior has been ongoing. Painting, decoration of rooms including new beds, new student kitchen downstairs, provision of ablution facilities upstairs has been completed. Outside entire roof new fascia boards & drainage was fitted. Downstairs ablution facilities and Primary School extension (for which planning permission has been granted) remain outstanding.

AL-HUDA ACADEMY

England & Wales - Charity number 1113604

Accounts

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We would like to express our sincere appreciation to all our donors, volunteers & supporters who have been a means of great assistance physically, morally & financially resulting in the activities of the Academy to run smoothly as well as increase steadily. Due to a growing and increasing support for the Academy & it's works this year we managed to repay £109,280.00 (One hundred & nine thousand two hundred & eighty pounds) leaving our outstanding loan at £259,171.00 (Two hundred & fifty nine thousand one hundred & seventy one pounds).

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Summary of the objects of the charity set out in its governing document

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SUMMARY OF THE MAIN ACTIVITIES UNDERTAKEN FOR THE PUBLIC BENEFIT IN RELATION TO THESE OBJECTS

Full-Time Boarding Seminary

This caters for male students over the age of 16. The seminary provides higher Islamic education for students wishing to become scholars (Ulama) and/or memorise the Holy Qur'an. Students' spiritual and moral development is an integral part of the course, with the aim that students upon graduation can serve the Muslim and wider community in their local town and region.

Evening Madrasah/Supplementary School

The evening Madrasah caters for children (boys) aged 9 to 19 who wish to memorise the Holy Qur'an. Due to the increase in demand, we increased to 6 classes. Side by side with student's memorisation they are taught Aqeedah, Seerah, Fiqh & Akhlaaq (Good Character) etc. We have 12 students who have completed their memorisation but due to Covid-19 lockdown could not keep a graduation ceremony. We are hoping by 2021 we will have above 20 students ready to complete their Hifdh and we are hoping to keep their graduation in 2022.

Ramadhan Taraweeh Provision

Many Masajid for the month of Ramadhan are in need of Huffaz (Those who have memorised the Qur'an) to recite Taraweeh. Alhamdulillah the Academy provides this facility and sends students to fulfil this duty. The Academy's students have travelled as far as Scotland.

Literature in the English Language

The Academy publishes a free quarterly magazine in the English language, which is distributed in key towns in the Northwest of England. The quarterly magazine along with leaflets (also in the English language) cover topics which are pertinent to the audience, primarily Muslim youth but also parents.

Summer Holiday Youth Club

Recreational facilities from boxing, table tennis, snooker, pool, treadmills, circuit training, archery etc. are provided to keep the young active in a safe, fun and supervised environment. Al-Huda Academy occasionally holds recreational/educational trips to the lake district.

Weekly Discourse of the Holy Qur'an

The Academy provides a weekly discourse in the English language at the local Mosque on Randal Street. The weekly discourse has been running for over 11 years now. The aim of the discourse is to enable the audience to understand the authentic messages within the Holy Qur'an and its application to their daily lives.

Al-Huda Primary School including Little Gems Foundation Unit

The School and Nursery were established with the aim of developing children's intellectual, moral, spiritual, and aesthetic potential in an Islamic environment, leading the development of life skills and interests, to become good Muslim citizens and contributing members of the society. The impact of the positive Ofsted report has resulted in families moving from different towns to enrol their children at the setting. We have families who have moved from as far as Scotland, London, Bury, Leigh, Saudi Arabia, Huddersfield, Bristol. We have a waiting list of above 15 children but unfortunately lack of space.

Zakah, Sadaqah (Charitable giving) & Relief Effort

The Academy continues to support numerous relief projects for the benefit of all communities. It is the duty of every Muslim to assist those in need, regardless of their faith. Due to Covid-19 many people suffered

throughout the world. Funds raised were distributed towards projects, such as building homes, supporting the orphans, widows, women education empowerment projects, building hand pumps for supply of clean water, provision of food packs, cataract operations including income generating projects.

Refurbishment Plans

The refurbishment programme of the student accommodation planned from 2018, was carried out during 2019 and has been completed during 2020. The only remaining refurbishment programme that remains is that of the Wudhu Khana, this is scheduled to take place during 2022.

AL-HUDA ACADEMY

FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 DECEMBER 2020

CHARITY NUMBER: 1113604

**ABBAY & CO ASSOCIATES
1ST FLOOR ABBAY HOUSE
270-272 LEVER STREET
BOLTON
BL3 6PD**

AL-HUDA ACADEMY

CONTENTS INFORMATION

FOR THE YEAR ENDING 31 DECEMBER 2020

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AL-HUDA ACADEMY

CHARITY INFORMATION

FOR THE YEAR ENDING 31 DECEMBER 2020

Trustees

Suleman Lasania
Shafwan Ahmed
Hanif Mangera (Resigned on 12/06/21)
Talha Desai
Imran Hajee

Charity Chairman

Shafwan Ahmed

Charity Secretary

Talha Desai

Registered Office

Al-Huda Academy (Former Lilian Hamer House)
Deane Road
Bolton
BL3 5NR

Bankers

Lloyds TSB Bank
Hotel Street
Bolton
BL1 1DB

Accountants

Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD

AL-HUDA ACADEMY

INDEPENDENT EXAMINERS' REPORT YEAR ENDED 31 DECEMBER 2020

TO THE TRUSTEES AND MEMBERS OF AL-HUDA ACADEMY

I have examined the financial statements for the year ended 31 December 2020 as set out on the annexed pages which have been prepared under the historical cost convention and the accounting policies set out below:

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants (IFA).

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for an independent examination; it is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with our examination, no matter has come to my attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Honorary Independent Examiner

**Faruk Patel FFA FTA
Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD**

24th September 2021

AL-HUDA ACADEMY

FOR THE YEAR ENDING 31 DECEMBER 2020

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity Law requires the Trustees to prepare financial statements and statements of assets and liabilities for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period together with its assets and liabilities at the end of the period and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

- (a) Select suitable accounting policies and then apply them consistently
- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable standards subject to any material departures disclosed and explained in the financial statements
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue its activities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulation made under S44 of the Charity Act 1993 as amended by Charity Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

Approved by the Trustees and signed on their behalf by:

Talha Desai (Charity Secretary)

24th September 2021

AL-HUDA ACADEMY

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDING 31 DECEMBER 2020

	Unrestricted Funds £	Restricted Funds £	Totals 2020 £	Totals 2019 £
INCOME				
<u>Voluntary Income</u>				
Donations	74,486	-	74,486	78,730
Building Appeal	-	-	-	-
Government Grants	142,366	-	142,366	-
Government Grants (JRS)	30,086	-	30,086	148,562
<u>Investment Income</u>	4,800	-	4,800	4,800
<u>Income from Charities Activities</u>				
Other Income	17,262	-	17,262	13,702
Lillah/Sadaka & Other Donations	51,041	44,871	95,912	-
Zakat Donations	-	83,097	83,097	5,894
Gift Aid Payments	44,665	-	44,665	11,461
Madressa Fees	87,251	-	87,251	72,224
Student Fees	70,789	-	70,789	78,975
Transport Fees	5,328	-	5,328	8,222
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL INCOME	528,074	127,968	656,042	422,570
RESOURCES EXPENDED				
Cost of Generating Funds	-	-	-	-
Charitable Activities	404,357	127,968	532,325	383,807
	<hr/>	<hr/>	<hr/>	<hr/>
NET INCOMING RESOURCES	123,717	-	123,717	38,763
Fund Balances Brought Forward	690,207	-	690,207	651,444
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES CARRIED FORWARD	813,924	-	813,924	690,207

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity has no gains or losses other than the profit or loss for the above financial period.

AL-HUDA ACADEMY

BALANCE SHEET AS AT 31 DECEMBER 2020

	<u>NOTES</u>	£	<u>2020</u> £	£	<u>2019</u> £
FIXED ASSETS					
As per Fixed Asset Schedule	4		1,058,222		1,050,651
CURRENT ASSETS					
Debtors & Prepayments	5	5,988		-	
Cash at Bank		21,077		8,921	
Cash in Hand		2,760		129	
		<u>29,825</u>		<u>9,050</u>	
CURRENT LIABILITIES					
Bank Overdraft		-		-	
Accruals & Creditors	6	14,952		1,043	
Other Creditors & Loans		-		-	
		<u>14,952</u>		<u>1,043</u>	
Net Current Assets / (Liabilities)			<u>14,873</u>		<u>8,007</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,073,095		1,058,658
LONG-TERM CREDITORS					
Creditors due after one year	7		259,171		368,451
NET ASSETS			<u><u>813,924</u></u>		<u><u>690,207</u></u>
REPRESENTED BY:					
ACCUMULATED FUNDS					
Net Assets B/fwd 01/01/2020			690,207		651,444
Surplus for the Year			<u>123,717</u>		<u>38,763</u>
Net Assets C/fwd 31/12/2020			<u><u>813,924</u></u>		<u><u>690,207</u></u>

Approved by the Trustees and signed on their behalf by:

Talha Desai (Charity Secretary)

24th September 2021

AL-HUDA ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2020

1. Accounting Policies

- (a) Basis of Preparation** These financial statements have been prepared under historical cost convention and in accordance with applicable accounting standards. The financial statements have been prepared in accordance with the statement of recommended practice (SORP) and accounting and reporting by charities' published in October 2005.
- (b) Fund Accounting** General funds are unrestricted funds which are available for the use of discretion of the Trustees in furtherance of the general objectives of the charity and has not been put aside for other purposes.
- Restricted Funds are funds which are to be used in accordance with specific restrictions which has been raised by the charity for a specific purpose. The cost of raising and administering such funds are charged against the specific fund.
- (c) Investment Income** Income from investment and from rental income is included in the SORP in the year in which it is receivable.
- (d) Incoming Resources** All incoming resources are included in the SORP when the charity is legally entitled to the income and the amount can be can quantified with reasonable accuracy. Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. For legacies, entitlement is the earlier of the charity been notified of and impending distribution of the legacy being received. Donated facilities are included at the value to the charity when this can be quantified and a third party is bearing the cost.
- (e) Resources Expended** All expenditure is accounted for on an accruals basis and has been classified under the heading that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of resources.
- (f) Tangible Fixed Assets** Tangible fixed assets costing more than £ 1000 are capitalised and included at cost including incidental expenses of acquisitions.

AL-HUDA ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2020

(g) Depreciation Depreciation is calculated on all tangible fixed assets on straight line basis at rates calculated on the cost of the asset over the useful economic life of the asset as follows:

Freehold Land	0%
Freehold Building	0%
Motor Vehicles	20%
Fixtures & Equipment	10%

(h) Investment Revaluation None of the charity's functional fixed assets have been revalued during the year.

2. Cost of Charitable Activities

	2020	2020	2019
	Unrestricted	Restricted	
Wages, PAYE & Pension Costs	269,010	-	250,129
Rent, Rates & Insurance	12,738	-	13,552
Heat & Light	16,402	-	18,260
Repairs & Renewals	8,827	-	15,255
Assets & Equipment Rental Costs	1,688	-	684
Activities Costs	19,604	-	28,825
Advertising	4,978	-	115
Telephone	2,099	-	2,631
Resources	31,566	-	14,768
Licenses & Training Costs	8,173	-	7,578
Professional Fees	1,216	-	680
Primary & Madressah Fees Refunded	970	-	-
Motor & Travelling Costs	9,333	-	11,171
Bank Charges	60	-	25
Zakat Donations	-	83,097	5,894
Lillah/Sadaka & Other Donations	5,127	44,871	-
Cleaning & Sundries	5,365	-	8,516
Loss on Disposal of Investments	-	-	-
Depreciation	7,201	-	5,724
	<u>404,357</u>	<u>127,968</u>	<u>383,807</u>

3. Trustees' - Related Party Transaction

Included in Wages, PAYE & Pension Costs (See Note 2 above), the following payments to the trustees listed below were made for teaching services rendered to the charity.

	2020	2019
Shafwan Ahmed	3,351	3,165
Talha Desai	-	-
Imran Hajee	8,580	8,724
	<u>11,931</u>	<u>11,889</u>

AL-HUDA ACADEMY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 DECEMBER 2020

4. Tangible Fixed Assets

	Total	Land & Property	Investments	Motor Vehicles	Fixtures & Equipment
	£			£	£
Cost					
As at 1 January 2020	1,089,079	957,110	68,700	6,000	57,269
Additions	14,772	-	-	-	14,772
Disposals	-	-	-	-	-
As at 31 December 2020	<u>1,103,851</u>	<u>957,110</u>	<u>68,700</u>	<u>6,000</u>	<u>72,041</u>
Depreciation					
As at 1 January 2020	38,428	-	-	6,000	32,428
Charge for year	7,201	-	-	-	7,201
Disposals	-	-	-	-	-
As at 31 December 2020	<u>45,629</u>	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>39,629</u>
Net book value					
As at 31 December 2020	<u>1,058,222</u>	<u>957,110</u>	<u>68,700</u>	<u>-</u>	<u>32,412</u>
As at 31 December 2019	<u>1,050,651</u>	<u>957,110</u>	<u>68,700</u>	<u>-</u>	<u>24,841</u>

5. Debtors & Prepayments

	2020	2019
Gift Aid Payments	-	-
Prepayments	<u>5,988</u>	<u>-</u>
	<u>5,988</u>	<u>-</u>

6. Creditors: Amounts falling due within one year

	2020	2019
Trade Creditors	-	-
Accruals	409	1,043
Other Creditors	<u>14,543</u>	<u>-</u>
	<u>14,952</u>	<u>1,043</u>

7. Creditors: Amounts falling due after one year

	2020	2019
Loans	<u>259,171</u>	<u>368,451</u>

AL-HUDA ACADEMY

INDEPENDENT EXAMINERS' REPORT YEAR ENDED 31 DECEMBER 2020

TO THE TRUSTEES AND MEMBERS OF AL-HUDA ACADEMY

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Honorary Independent Examiner

**Faruk Patel FFA FTA
Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD**

24th September 2021