

**DARUL ULOOM JAMIA MOHAMMADIA ISLAMIC EDUCATION AND CULTURE CENTRE**  
**Detailed income and expenditure account**  
**for the year ended 31 October 2020**

	2020 £	2019 £
<b>Funds</b>		
Voluntary funds	66,058	108,226
	<u>66,058</u>	<u>108,226</u>
<b>Other operating income -HMRC JRS Grants</b>	<b>20,753</b>	
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	50,912	43,150
	<u>50,912</u>	<u>43,150</u>
Premises costs:		
Rates	390	790
Light and heat	3,902	3,328
	<u>4,292</u>	<u>4,118</u>
General administrative expenses:		
Telephone and fax	315	632
Bank charges	-	200
Finance cost	1,016	1,316
Insurance	1,095	702
Repairs and maintenance	-	2,114
	<u>3,916</u>	<u>4,964</u>
Legal and professional costs:		
Accountancy fees	600	300
	<u>600</u>	<u>300</u>
	<u>59,720</u>	<u>52,532</u>

**DARUL ULOOM JAMIA MOHAMMADIA ISLAMIC EDUCATION AND CULTURE CENTRE**  
**Detailed income and expenditure account**  
**for the year ended 31 October 2020**

	2020 £	2019 £
<b>Voluntary funds</b>	66,058	108,226
Cost of generating funds	(59,720)	(52,532)
Other operating income -HMRC JRS Grants	20,753	-
Net funds before transfers	27,091	55,694
Exceptional items	-	-
Income from investments	-	-
Interest receivable	-	-
Interest payable	-	-
<b>Net movement in funds</b>	27,091	55,694

**DARUL ULOOM JAMIA MOHAMMADIA ISLAMIC EDUCATION AND CULTURE CENTRE**  
**Notes to the Accounts**  
**for the year ended 31 October 2020**

**2 Tangible fixed assets**

	Land and buildings £	Plant and machinery etc £	Total £
<b>Cost</b>			
At 1 November 2019	202,309	4,588	206,897
At 31 October 2020	202,309	4,588	206,897
<b>Depreciation</b>			
At 31 October 2020	-	-	-
<b>Net book value</b>			
At 31 October 2020	202,309	4,588	206,897
At 31 October 2019	202,309	4,588	206,897

**3 Creditors: amounts falling due within one year**

	2020 £	2019 £
Trade creditors	1,200	600

**4 Creditors: amounts falling due after one year**

	2020 £	2019 £
Other creditors	2,000	28,300

**5 Funds**

	2020 £
At 1 November 2019	180,671
Surplus (Deficit) for the year	27,091
At 31 October 2020	207,762

**DARUL ULOOM JAMIA MOHAMMADIA ISLAMIC EDUCATION AND CULTURE CENTRE**  
**Notes to the Accounts**  
**for the year ended 31 October 2020**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	15% Reducing Balance
Motor vehicles	18% straight line

***Stocks***

Stock is valued at the lower of cost and net realisable value.

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

***Foreign currencies***

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

***Pensions***

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

**DARUL ULOOM JAMIA MOHAMMADIA ISLAMIC EDUCATION AND CULTURE CENTRE**  
**Cash Flow Statement**  
**for the year ended 31 October 2020**

	2020 £	2019 £
<b>Cash generated from operations</b>		
Operating profit	27,091	-
Reconciliation to cash generated from operations:		
Decrease in creditors	(25,700)	-
	<u>1,391</u>	<u>-</u>
 Purchase of tangible fixed assets	 -	 -
<b>Net increase in cash</b>	<b>1,391</b>	<b>-</b>
Cash at bank and in hand less overdrafts at 1 November	<u>2,674</u>	<u>2,674</u>
<b>Cash at bank and in hand less overdrafts at 31 October</b>	<b><u>4,065</u></b>	<b><u>2,674</u></b>
 Consisting of:		
Cash at bank and in hand	<u>4,065</u>	<u>2,674</u>



**DARUL ULOOM JAMIA MOHAMMADIA ISLAMIC EDUCATION AND CULTURE CENTRE**  
**Statement of Assets and Liabilities**  
**as at 31 October 2020**

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	2	206,897	206,897
<b>Current assets</b>			
Cash at bank and in hand		4,065	2,674
<b>Creditors: amounts falling due within one year</b>	3	(1,200)	(600)
<b>Net current assets</b>		<u>2,865</u>	<u>2,074</u>
<b>Total assets less current liabilities</b>		<u>209,762</u>	<u>208,971</u>
<b>Creditors: amounts falling due after more than one year</b>	4	(2,000)	(28,300)
<b>Net assets</b>		<u>207,762</u>	<u>180,671</u>
<b>The funds of the charity:</b>			
Surplus and Deficit account	5	207,762	180,671
<b>Total funds</b>		<u>207,762</u>	<u>180,671</u>

QARI MOHAMMAD SHAFI (Chair) *M. SHAFI*

Approved by the trustees on 23 August 2022

**DARUL ULOOM JAMIA MOHAMMADIA ISLAMIC EDUCATION AND CULTURE CENTRE**  
**Income and Expenditure Account**  
**for the year ended 31 October 2020**

	Notes	2020 £	2019 £
<b>Income</b>			
Voluntary funds		66,058	108,226
<b>Total Incoming Funds</b>		66,058	108,226
Cost of generating funds		(59,720)	(52,532)
Other operating income -HMRC JRS Grants		20,753	-
<b>Net funds before transfers</b>		27,091	55,694
Gains and losses on revaluation of fixed assets			
<b>Net movement in funds</b>		27,091	55,694
Total Funds brought forward		180,671	124,977
<b>Total funds carried forwards</b>		207,762	180,671

**DARUL ULOOM JAMIA MOHAMMADIA ISLAMIC EDUCATION AND CULTURE CENTRE**  
**Accountants' Report**

**Accountants' report to the trustees of**  
**DARUL ULOOM JAMIA MOHAMMADIA ISLAMIC EDUCATION AND CULTURE CENTRE**

I report on the accounts of the Trust for the year ended 31 October 2020

The charity's trustees are responsible for preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- 1) examine the accounts under section 145 of the 2011 Act
- 2) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 3) 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 present 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 my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 130 of the 2011 Act; and  
to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.

APEX ACCOUNTANTS  
Accountants

17 KILLINGHALL ROAD  
BRADFORD  
WEST YORKSHIRE  
BD3 8DN

23 August 2022



**DARUL ULOOM JAMIA MOHAMMADIA ISLAMIC EDUCATION AND CULTURE CENTRE**

**Registered number: 1115612**

**Trustees' Report**

The Darul Uloom Jamia Mohammadia Islamic Education and Culture Centre had an income of £86811.00 in the year ended 31/10/2020 and is eligible for independent exemption. As the charity is below the audit threshold it may also prepare a simple annual report (refer to CC15a charity Reporting and Accounting: The essentials and charities (Accounts and Reports) Regulations 2008).

The trust was established with the intention of to provide islamic education and cultural facilities to local community. It is governed by a deed of trust last updated in July 2006.

The board of trustees oversee the running of the charity on a day to day basis. All decisions are made at board meetings which are held frequently through the year. The trustees give their time freely and receive no financial benefits. The existing trustees are responsible for the recruitment of new trustees.

**Objectives**

The objects of the charity are set out in the charity's trust deed and summarised as follows:-

- 1 To advance education by providing facilities for instruction in the Islamic faith
- 2 To advance the Muslim faith .

**Activities and achievements**

The charity carries out a range of activities in pursuance of its charitable aims. Our Masjid provide a centre for our prayers and worship and the activities associated with our faith.

The Masjid is open all day for daily and Friday prayers. Memorisation of the quran is an important element of religious education and training. We continue to provide this facility for the young people in the Mosque. We are pleased this programme which continues to run successfully with over 32 young people regularly attending these classes.

**Trustees' responsibilities**

The trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Charity law requires the trustees to prepare accounts for each financial year. Under that law the trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the trust and of the profit or loss of the trust for that period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charity Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on its behalf by:

QARI MOHAMMAD SHAFI (Chair)

M. SHAFI

23 August 2022

**DARUL ULOOM JAMIA MOHAMMADIA ISLAMIC EDUCATION AND CULTURE CENTRE**  
**Trust Information**

92 -96 Lapage Street, Bradford, BD3 9PJ

**Trustees**

1 Qari Mohammad Shaf (Chair)

2 Ghulam Rasool

3 Mohammed Naeem

4 Hafiz Shabbir Ahmed

**Bank**

Lloyds TSB

**Accountants**

APEX ACCOUNTANTS  
17 KILLINGHALL ROAD  
BRADFORD  
WEST YORKSHIRE  
BD3 8DN

**Registered number**

1115612

DARUL ULOOM JAMIA MOHAMMADIA ISLAMIC EDUCATION AND CULTURE CENTRE  
**Report and accounts**  
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Registered number  
1115612

DARUL ULOOM JAMIA MOHAMMADIA ISLAMIC EDUCATION AND CULTURE CENTRE

Income and Expenditure Accounts

31 October 2020