

DARUL ULOOM JAMIA MOHAMMADIA ISLAMIC EDUCATION AND CULTURE CENTRE
Detailed income and expenditure account
for the year ended 31 October 2021

	2021 £	2020 £
Funds		
Voluntary funds	44,754	66,058
	<u>44,754</u>	<u>66,058</u>
Other operating income -HMRC JRS Grants	25,635	20,753
Administrative expenses		
Employee costs:		
Wages and salaries	41,055	50,912
	<u>41,055</u>	<u>50,912</u>
Premises costs:		
Rates	205	390
Light and heat	2,053	3,902
	<u>2,258</u>	<u>4,292</u>
General administrative expenses:		
Telephone and fax	421	315
Subscriptions		
Bank charges	21	-
Finance cost	-	1,016
Insurance	1,151	1,095
Repairs and maintenance	4,596	-
	<u>7,643</u>	<u>3,916</u>
Legal and professional costs:		
Accountancy fees	500	600
	<u>500</u>	<u>600</u>
	<u>51,456</u>	<u>59,720</u>

DARUL ULOOM JAMIA MOHAMMADIA ISLAMIC EDUCATION AND CULTURE CENTRE
Detailed income and expenditure account
for the year ended 31 October 2021

	2021 £	2020 £
Voluntary funds	44,754	66,058
Cost of generating funds	(51,456)	(59,720)
Other operating income -HMRC JRS Grants	25,635	20,753
Net funds before transfers	18,933	27,091
Exceptional items	-	-
Income from investments	-	-
Interest receivable	-	-
Interest payable	-	-
Net movement in funds	18,933	27,091

DARUL ULOOM JAMIA MOHAMMADIA ISLAMIC EDUCATION AND CULTURE CENTRE
Notes to the Accounts
for the year ended 31 October 2021

2 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost			
At 1 November 2020	202,309	4,588	206,897
At 31 October 2021	<u>202,309</u>	<u>4,588</u>	<u>206,897</u>
Depreciation			
At 31 October 2021	<u>-</u>	<u>-</u>	<u>-</u>
Net book value			
At 31 October 2021	<u>202,309</u>	<u>4,588</u>	<u>206,897</u>
At 31 October 2020	<u>202,309</u>	<u>4,588</u>	<u>206,897</u>

3 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	<u>1,000</u>	<u>1,200</u>

4 Creditors: amounts falling due after one year

	2021 £	2020 £
Other creditors	<u>-</u>	<u>2,000</u>

5 Funds

	2021 £
At 1 November 2020	207,762
Surplus (Deficit) for the year	18,933
At 31 October 2021	<u>226,695</u>

DARUL ULOOM JAMIA MOHAMMADIA ISLAMIC EDUCATION AND CULTURE CENTRE
Notes to the Accounts
for the year ended 31 October 2021

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 2021

	2021 £	2020 £
Cash generated from operations		
Operating profit	18,933	-
Reconciliation to cash generated from operations:		
Decrease in creditors	(2,200)	-
	<u>16,733</u>	<u>-</u>
 Purchase of tangible fixed assets	 -	 -
 Net increase in cash	 16,733	 -
Cash at bank and in hand less overdrafts at 1 November	4,065	4,065
Cash at bank and in hand less overdrafts at 31 October	<u>20,798</u>	<u>4,065</u>
 Consisting of:		
Cash at bank and in hand	<u>20,798</u>	<u>4,065</u>

DARUL ULOOM JAMIA MOHAMMADIA ISLAMIC EDUCATION AND CULTURE CENTRE
Statement of Assets and Liabilities
as at 31 October 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	2	206,897	206,897
Current assets			
Cash at bank and in hand		20,798	4,065
Creditors: amounts falling due within one year	3	(1,000)	(1,200)
Net current assets		19,798	2,865
Total assets less current liabilities		226,695	209,762
Creditors: amounts falling due after more than one year	4	-	(2,000)
Net assets		226,695	207,762
The funds of the charity:			
Surplus and Deficit account	5	226,695	207,762
Total funds		226,695	207,762

QARI MOHAMMAD SHAFI (Chair) *Q. 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 2021

	Notes	2021 £	2020 £
Income			
Voluntary funds		44,754	66,058
Other funds		-	-
Total Incoming Funds		44,754	66,058
Cost of generating funds		(51,456)	(59,720)
Other operating income -HMRC JRS Grants		25,635	20,753
Net funds before transfers		18,933	27,091
Gains and losses on revaluation of fixed assets			
Net movement in funds		18,933	27,091
Total Funds brought forward		207,762	180,671
Total funds carried forwards		226,695	207,762

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

13 September 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 £70389.00 in the year ended 31/10/2021 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)



13 September 2022

DARUL ULOOM JAMIA MOHAMMADIA ISLAMIC EDUCATION AND CULTURE CENTRE
Trust Information

92 -96 Lapage Street, Bradford, BD3 9PJ

Trustees

1 Qari Mohammad Shafi (Chair)

2 Ghulam Rasool

3 Mohammed Naeem

4 Hafiz Shabbir Ahmed

Bank

Lloyds TSB

Accountants

APEX ACCOUNTANTS
17 KILLINGHALL ROAD
BRADFORD
WEST YORKSHIRE
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Registered number

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DARUL ULOOM JAMIA MOHAMMADIA ISLAMIC EDUCATION AND CULTURE CENTRE
Report and accounts
Contents

	Page
Charity information	1
Trustees' report	2
Accountants' report	3
Profit and loss account	4
Balance sheet	5
Cash flow statement	6
Notes to the accounts	7 - 10

Registered number
1115612

DARUL ULOOM JAMIA MOHAMMADIA ISLAMIC EDUCATION AND CULTURE CENTRE

Income and Expenditure Accounts

31 October 2021