

**Charity number  
1128472**

**IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION  
(THORNBURY MOSQUE)**

**Audited Financial Statements and Report**

**for the year ended 31 March 2023**

**Principal office  
Crofts Hall, Lower Rushton Road, Bradford, BD3 8PX**

**IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION**  
**Audited Financial Statements and Report**  
**for the year ended 31 March 2023**

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**IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION**  
**Trust information for the year ended 31 March 2023**

|                 |                    |                      |
|-----------------|--------------------|----------------------|
| <b>Trustees</b> | Mohammed Sohail    | (elected 25/07/2021) |
|                 | Masood Ahmed       | (elected 25/07/2021) |
|                 | Munir Khaliq       | (elected 25/07/2021) |
|                 | Mohammed Asim Khan | (elected 25/07/2021) |

|                  |                         |
|------------------|-------------------------|
| <b>Structure</b> | Association of Trustees |
|------------------|-------------------------|

|                                    |         |
|------------------------------------|---------|
| <b>Charity registration number</b> | 1128472 |
|------------------------------------|---------|

|                         |                                                          |
|-------------------------|----------------------------------------------------------|
| <b>Principal office</b> | Crofts Hall Lower<br>Rushton Road<br>Bradford<br>BD3 8PX |
|-------------------------|----------------------------------------------------------|

|                |                                       |
|----------------|---------------------------------------|
| <b>Bankers</b> | Lloyds TSB<br>Hustlergate<br>Bradford |
|----------------|---------------------------------------|

|                 |                                                                                                       |
|-----------------|-------------------------------------------------------------------------------------------------------|
| <b>Auditors</b> | Munir Chaudry Associates<br>Chartered Certified Accountants<br>1 Edmund Street<br>Bradford<br>BD5 0BH |
|-----------------|-------------------------------------------------------------------------------------------------------|

## **IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION**

### **The report of the trustees for the year ended 31 March 2023**

The trustees present their twenty eighth annual report and audited financial statements for the year ended 31 March 2023.

#### **History and objectives of the charity**

Ibraheemiya Educational & Health Association was founded in February 2009 as an unincorporated association and became a registered charity (no 1128472). The association is governed by a written constitution adopted by its members.

The objectives of the organisation are:

- (a) The objects of the Association are to promote the advancement of the religion in accordance with the doctrines of Islam,
- (b) to establish and maintain the mosque building and its grounds,
- (c) to provide educational, cultural and leisure time activities for the local muslim community.

#### **Extraordinary meeting held to change name and constitution**

It was decided that the charity's main function was that of a place of worship and therefore the constitution and it's name was amended on 13 July 2013. The name was changed to Thornbury Mosque.

#### **Works History**

- 2014 - Plans were made to extend MIEC
- 2015 - Plans with additional cellars
- 2016 - Demolition of old building and relocation
- 2017 - Contract agreed 19th April 2017. May 17 - Works Commenced on site for Phase 1
- 2019 - Works Starts May 19 - June 19. Steel erected
- 2020 - March 1 - Phase 2 works agreed
- 2020 - September 2020 estimated Phase 1 & Phase 2 completion.
- 2021 and 2022 - Phase 1 & Phase 2 completion continued

#### **Project Expenses**

- 2017 - The project for Phase 1 & Phase 2 has cost just over £1 million pounds
- 2018 - Purchase of building next door known as TYCC for £165k
- 2020 - Works carried out on TYCC around £20k
- 2021 and 2022 - Phase 1 & Phase 2 contractor payments totalled £333,600+38,177.

#### **Management and Governance arrangements**

- \* The Trustees are permanent members until they wish to retire.
- \* Every new Committee member/trustee is given a copy of the Constitution of the Association and are advised on the roles and responsibilities of the Trustees and Committee.

#### **Risk Management**

The Management Committee is responsible for the management of the risks that are faced by the association and that all members interests are declared and are open to members for reviews. Regular reviews of risk are taken and there are controls in place to mitigate the risks.

#### **Review for the period and reserves policy**

The financial accounts are set out on pages 5 to 12. The financial statements have been prepared implementing the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales and in accordance with the Financial Reporting Standard for Smaller Entities .

The trustees consider the financial performance by the organisation during the year has been satisfactory.

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £209,132 (expenditure) and net realised incoming resources of a £218,765 (income).

The total reserves at the year end after reserving for unrealised losses (after revaluing investments of nil) stand at £872,371.

The trustees are satisfied with the performance of the association during the year and the position at the year end.

The trustees are carefully monitoring the cashflow position of the association to ensure that sufficient funds are available for further expansion work.

The trustees are confident that they will be able to carry out future developments and continue with the association's activities into future years. It is the policy of the association to maintain adequate resources in its general fund so that it can continue to undertake future activities.

### Disclosure of information to the auditors

The trustees who held office at the date of approval of this trustee report, confirm that so far as they are aware, there is no relevant audit information of which the association's auditors are unaware of. Each trustee has taken all the steps that they ought to have taken as a trustee to be aware of any relevant audit information and to establish that the association's auditors are aware of that information.

### Auditors

A resolution to reappoint the auditors will be made by members at the AGM.

### Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare accounts for each financial year in accordance with current statutory requirements, the requirements of the Charity's governing document and the requirements of the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales. In preparing those accounts, the trustees are required to:

The law applicable to charities in England & Wales requires the Board of trustees to prepare financial statements for each financial year which give a true and fair view of the organisation's financial activities during the year and of its financial position at the end of the financial year. In preparing those financial statements giving a true and fair view, the Board of trustees should follow best practice and :-

- \* Select suitable accounting policies and then apply them consistently;
- \* make judgements and estimates that are reasonable and prudent;
- \* state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- \* Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue to operate.

The trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the organisation and which enable them to ascertain the financial position of the organisation and enable them to ensure that the financial statements comply with the requirements of applicable law and regulations. They are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the order of the Trustees on 21/3/24

Name of trustee and signature: MOHAMMED ASIM

**IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION**  
**Independent Auditor's Report**  
**for the year ended 31 March 2023**

**Independent auditors report to the trustees on the accounts of the Charity.**

We have audited the financial statements of Islamic Cultural and Educational Association for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 105 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of trustees and auditors**

As explained more fully in the Trustees' Responsibilities Statement set out on page 3, the trustees are responsible for the preparation of financial statements which give a true and fair view.

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non financial information in the Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any material misstatements or inconsistencies we consider the implications for our report.

**Opinion on the financial statements**

In our opinion the financial statements:

give a true and fair view of the state of the charity's affairs as at 31 March 2023, and of its incoming resources and application of resources, for the year then ended;

have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; including Financial Reporting Standard 105 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and

have been prepared in accordance with the requirements of the Charities Act 2011.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you, if in our opinion:

the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or

sufficient accounting records have not been kept; or

the financial statements are not in agreement with the accounting records and returns; or

we have not received all the information and explanations we require for our audit.

*Shahbaz Munir, Senior Statutory Auditor*  
*on behalf of Adam & Co Accountancy Ltd*  
*Chartered Certified Accountants and Statutory Auditors*

**IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION**  
**Statement of Financial Activities**  
**for the year ended 31 March 2023**

|                                                                                  |          | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds | Prior Period<br>Total Funds |
|----------------------------------------------------------------------------------|----------|-----------------------|---------------------|----------------|-----------------------------|
|                                                                                  | Notes    | 2023<br>£             | 2023<br>£           | 2023<br>£      | 2022<br>£                   |
| <b>Incoming Resources</b>                                                        |          |                       |                     |                |                             |
| Grants, donations and collections                                                |          | 218,765               | -                   | 218,765        | 213,485                     |
| <b>Total Incoming Resources</b>                                                  |          | 218,765               | -                   | 218,765        | 213,485                     |
| <b>Net Incoming Resources available for charitable applications</b>              | <b>A</b> | 218,765               | -                   | 218,765        | 213,485                     |
| <b>Resources expended (see page 13)</b>                                          |          |                       |                     |                |                             |
| Direct charitable expenditure                                                    |          | 153,131               | -                   | 153,131        | 99,390                      |
| Management and administration of the charity                                     |          | 56,001                | -                   | 56,001         | 55,802                      |
| <b>Total Resources expended</b>                                                  | <b>B</b> | 209,132               | -                   | 209,132        | 155,192                     |
| <b>Net Incoming Resources<br/>( ie Total A minus Total B = C )</b>               | <b>C</b> | <b>9,633</b>          | <b>-</b>            | <b>9,633</b>   | <b>58,293</b>               |
| Gross Transfers between funds :-                                                 |          | -                     | -                   | -              | -                           |
| <b>Net Incoming Resources before revaluations and investment asset disposals</b> |          | 9,633                 | -                   | 9,633          | 58,293                      |
| <b>Net Movement in funds</b>                                                     |          | <b>9,633</b>          | <b>-</b>            | <b>9,633</b>   | <b>58,293</b>               |
| <b>Total funds brought forward</b>                                               |          | 890,195               | -                   | 890,195        | 831,902                     |
| <b>Total funds carried forward</b>                                               |          | <b>899,828</b>        | <b>-</b>            | <b>899,828</b> | <b>890,195</b>              |

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 7 as required by the said Statement.

**All activities derive from continuing operations**

**The notes and schedule to the Statement of Financial Activities on pages 8 to 12 form an integral part of these accounts**

**IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION**  
**Statement of Financial Activities**  
**for the year ended 31 March 2023**

**Statement of Total Recognised Gains and Losses**  
**for the year ended 31 March 2023**

|                                                                | 2023         | 2022          |
|----------------------------------------------------------------|--------------|---------------|
| Excess of Expenditure over income before realisation of assets | 9,633        | 58,293        |
| <b>Net Movement in funds before taxation</b>                   | <b>9,633</b> | <b>58,293</b> |

There were no other recognised gains or losses for the year or the prior year that are not included above.

**Movements in revenue and capital funds**  
**for the year ended 31 March 2023**

| Revenue accumulated fund             | Unrestricted Funds | Restricted Funds | Total Funds    | Last year Total Funds |
|--------------------------------------|--------------------|------------------|----------------|-----------------------|
|                                      | 2023<br>£          | 2023<br>£        | 2023<br>£      | 2022<br>£             |
| Accumulated fund brought forward     | 890,195            | -                | 890,195        | 831,902               |
| Recognised gains and losses for year | 9,633              | -                | 9,633          | 58,293                |
| <b>Closing Accumulated fund</b>      | <b>899,828</b>     | <b>-</b>         | <b>899,828</b> | <b>890,195</b>        |

| Summary of funds   | Designated Funds | Unrestricted Funds | Restricted Funds | Total Funds    | Last year Total Funds |
|--------------------|------------------|--------------------|------------------|----------------|-----------------------|
|                    | 2023<br>£        | 2023<br>£          | 2023<br>£        | 2023<br>£      | 2022<br>£             |
| Revenue funds      | -                | 899,828            | -                | 899,828        | 890,195               |
| <b>Total funds</b> | <b>-</b>         | <b>899,828</b>     | <b>-</b>         | <b>899,828</b> | <b>890,195</b>        |

The statement of changes in resources applied for fixed assets for organisation's use is shown in the notes to the accounts.

The notes and schedule to the Statement of Financial Activities on pages 8 to 12 form an integral part of these accounts.

**IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION**  
**Balance Sheet**  
**as at 31 March 2023**

|                                              | Notes | 2023             | 2022             |
|----------------------------------------------|-------|------------------|------------------|
| <b>Fixed assets</b>                          |       |                  |                  |
| Tangible assets                              | 5     | <u>1,029,990</u> | <u>1,085,041</u> |
|                                              |       | 1,029,990        | 1,085,041        |
| <b>Current assets</b>                        |       |                  |                  |
| Debtors                                      | 8     | -                | -                |
| Cash at bank                                 |       | 28,239           | 100,514          |
| Cash in hand                                 |       | <u>52,195</u>    | <u>348</u>       |
|                                              |       | 80,434           | 100,862          |
| <b>Creditors:</b>                            |       |                  |                  |
| amounts due within one year                  | 9     | (210,596)        | (295,708)        |
| <b>Net current assets</b>                    |       | <u>(130,162)</u> | <u>(194,846)</u> |
| <b>Total assets less current liabilities</b> |       | <u>899,828</u>   | <u>890,195</u>   |
| <b>Creditors:-</b>                           |       |                  |                  |
| amounts due after more than one year         |       | -                | -                |
| <b>Net Assets</b>                            |       | <u>899,828</u>   | <u>890,195</u>   |
| <b>Capital and reserves</b>                  |       |                  |                  |
| Unrestricted revenue reserves                |       | <u>899,828</u>   | <u>890,195</u>   |
| <b>Resources freely available</b>            |       | <u>899,828</u>   | <u>890,195</u>   |
| Restricted revenue reserves                  |       | -                | -                |
| <b>Accumulated Funds</b>                     |       | <u>899,828</u>   | <u>890,195</u>   |
|                                              |       | -                | -                |

The Board of Trustees are satisfied that the organisation is required to have an audit by virtue of its level of turnover or by virtue of any requirement under its constitution or otherwise.

The Board of Trustees also acknowledge their responsibility for ensuring the organisation keeps proper accounting records in accordance with the requirements of the Charities Act 2011 as more fully set out under 'Trustees' Responsibilities' in the Report of the Trustees.

Approved by the order of the Trustees on 21/03/2024

Name of trustee and signature: Mohammed Asim 

The notes and schedule to the Statement of Financial Activities on pages 8 to 12 form an integral part of these accounts

**IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**1 Accounting policies**

***Basis of accounts preparation***

The financial statements have been prepared in accordance with the Charities Act 2011. The accounts have been prepared in accordance with the micro entity provisions of the small entities under FRS 102 and 105, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, adapted to meet the needs of unincorporated organisations.

The organisation has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cash flow statement.

The charity is entirely dependent on continuing donations from the local community and as a consequence the going concern basis is also dependent on the continuing donations. The particular accounting policies adopted are set out below

***Accounting convention***

The financial statements are prepared, on a going concern basis, accrual basis under the historical cost convention.

***Incoming Resources (funds received)***

Incoming resources such as donations, gifts and collections are accounted for on a receivable basis deferred as described below where appropriate.

***Fund accounting***

General funds comprise the accumulated surplus or deficit on the statement of financial activities. They are available for use at the discretion of trustees in the furtherance of the general activities of the charity.

***Unrestricted funds***

Unrestricted funds are the net incoming resources available for the objects of the charity without specified purposes and are part of the general funds.

***Restricted funds***

Restricted funds are the net incoming resources available for a particular area or purpose stated by the donor and are allocated appropriately.

***Resources expended (charitable expenditure)***

Expenditure is accounted for on an accruals basis and allocated to the relevant activity. Charitable expenditure includes all expenditure directly related to the objects of the charity and comprises the following :-

***Activities in the furtherance of the charity's objectives.***

The costs of activities in furtherance of the charity's objectives represents the cost of goods and services and ancillary trading costs that have been incurred in charitable activities.

***Management and administration of the charity.***

Management and administration costs represent expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements

***Going concern***

The Association has sufficient cash at bank at the year end and has raised further funds since the year end, which provide adequate resources to finance committed development programme, along with the day to day operations. The trustees monitor the expenditure level and adjust development expenditure to ensure that expenditure is only incurred when sufficient funds are available to cover payments as they fall due. On this basis, the trustees have reasonable expectation that the association has adequate resources to continue in operational existence for the foreseeable future, being a period of twelve months after the date on which this report and financial statements are signed. For this reason, it continues to adopt the going concern basis in the financial statements.

# IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION

## Notes to the Accounts

for the year ended 31 March 2023

### Depreciation

Depreciation is calculated at a rate which will write off, the cost of the asset, over its expected useful life as follows:

|                        |     |                       |
|------------------------|-----|-----------------------|
| Porta cabins           | 15% | on written down value |
| Fixtures and equipment | 15% | on written down value |
| Computer equipment     | 15% | on written down value |
| Buildings              | 2%  | straight line         |

Land is not being depreciated because the trustees are of the opinion that the market value of the assets is more than the cost and are unlikely to fall below cost in the foreseeable future.

### Stocks

Book stocks are written off in the year of purchase.

## 2 Winding up or dissolution of the charity

If the charity were to be dissolved or wound up the trustees would pass any net assets to similar organisations and deserving causes.

### 3i Analysis of incoming resources and analysis of direct charity expenses and administration costs

|                                             |           |           |
|---------------------------------------------|-----------|-----------|
| Total Grants, Legacies & Donations Received | 2023<br>£ | 2022<br>£ |
|                                             | 218,765   | 213,485   |

(See page 13 for analysis of sources of income and expenditure).

|                                                                  |         |         |
|------------------------------------------------------------------|---------|---------|
| Direct charitable expenditure                                    | £       | £       |
| Management and administration                                    | 153,131 | 99,390  |
|                                                                  | 56,001  | 55,802  |
| (See page 13 for analysis of sources of income and expenditure). | 209,132 | 155,192 |

### 3ii Numbers of full and part time employees or their time equivalents

|                                                        |    |    |
|--------------------------------------------------------|----|----|
| Engaged on charitable activities on average -Full Time | 5  | 5  |
| Engaged on charitable activities on average -Part Time | 18 | 18 |

|                                                     |        |        |
|-----------------------------------------------------|--------|--------|
| Wages and salaries including paye and pension costs | £      | £      |
|                                                     | 66,996 | 38,177 |
|                                                     | 66,996 | 38,177 |

There were no fees or other remuneration payable to trustees

There were no employees with emoluments in excess of £50,000 per annum

## 4 Cost of auditor and accounting services

|           |           |           |
|-----------|-----------|-----------|
| Audit fee | 2023<br>£ | 2022<br>£ |
|           | 950       | 751       |
|           | 950       | 751       |

### Fixtures and equipment

| Tangible fixed assets    | Investments<br>£ | Land and buildings<br>£ | Goodwill<br>£ | Fixtures and equipment<br>£ | Total     |
|--------------------------|------------------|-------------------------|---------------|-----------------------------|-----------|
| <b>Cost or valuation</b> |                  |                         |               |                             |           |
| At 1 April 2022          | -                | 1,401,283               | -             | -                           | 1,401,283 |
| At 31 March 2023         | -                | 1,401,283               | -             | -                           | 1,401,283 |
| <b>Depreciation</b>      |                  |                         |               |                             |           |
| At 1 April 2022          | -                | 316,242                 | -             | -                           | 316,242   |
| Charge for the year      | -                | 55,051                  | -             | -                           | 55,051    |
| At 31 March 2023         | -                | 371,293                 | -             | -                           | 371,293   |
| <b>Net book value</b>    |                  |                         |               |                             |           |
| At 31 March 2023         | -                | 1,029,990               | -             | -                           | 1,029,990 |
| At 31 March 2022         | -                | 1,085,041               | -             | -                           | 1,085,041 |

# IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION

## Notes to the Accounts

for the year ended 31 March 2023

### 6 Analysis of assets and liabilities representing each of the charity's funds

| At 31 March 2023<br>(Current year) | Unrestricted funds<br>£ | Designated funds<br>£ | Restricted funds<br>£ | Total Funds<br>£ |
|------------------------------------|-------------------------|-----------------------|-----------------------|------------------|
| Tangible fixed assets              | 1,029,990               | -                     | -                     | 1,029,990        |
| Current Assets                     | 80,434                  | -                     | -                     | 80,434           |
| Current Liabilities (creditors)    | (210,596)               | -                     | -                     | (210,596)        |
| Long Term Liabilities (creditors)  | -                       | -                     | -                     | -                |
|                                    | 899,828                 | -                     | -                     | 899,828          |
| At 1 April 2022<br>(Previous year) | Unrestricted funds<br>£ | Designated funds<br>£ | Restricted funds<br>£ | Total Funds<br>£ |
| Tangible fixed assets              | 1,085,041               | -                     | -                     | 1,085,041        |
| Current Assets                     | 100,862                 | -                     | -                     | 100,862          |
| Current Liabilities (creditors)    | (295,708)               | -                     | -                     | (295,708)        |
| Long Term Liabilities (creditors)  | -                       | -                     | -                     | -                |
|                                    | 890,195                 | -                     | -                     | 890,195          |

### 7 Debtors

Madrassa fees

| 2023<br>£ | 2022<br>£ |
|-----------|-----------|
| -         | -         |
| -         | -         |

### 8 Creditors: amounts falling due within one year

Private loans (karz-e-hasnah interest free)  
Other creditors (accruals and wages unpaid as at 31 March)

| 2023<br>£ | 2022<br>£ |
|-----------|-----------|
| 206,200   | 285,200   |
| 4,396     | 10,508    |
| 210,596   | 295,708   |

### 9 Transactions with related parties

There were no transactions with Trustees and there were no other related parties.

### 10 Movement in Funds

|                    | Balance at 2022<br>1st April<br>b/f | Incoming Resources | Resources Expended | Transfers | Balance at 2023<br>31st March<br>c/f |
|--------------------|-------------------------------------|--------------------|--------------------|-----------|--------------------------------------|
| Restricted funds   | -                                   | -                  | -                  | -         | -                                    |
| Unrestricted funds | 890,195                             | 218,765            | (209,132)          | -         | 899,828                              |
| <b>Total funds</b> | <b>890,195</b>                      | <b>218,765</b>     | <b>(209,132)</b>   | <b>-</b>  | <b>899,828</b>                       |

### 11 Going concern

After making enquiries the trustees have a reasonable expectation that the Association has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in the financial statements.

### 12 Post balance sheet events

There were none in the period.

### 13 Ultimate controlling party

The trustees have ultimate control of the charity

### 14 Legal status and registered name of the charity.

The charity is unincorporated and is governed by the provisions of its constitution.  
The full registered name of the charity is Islamic Cultural and Educational Association.

**IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION**  
**Detailed Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2023**

|                                                          | <i>Unrestricted<br/>Funds</i> | <i>Restricted<br/>Funds</i> | <i>Total<br/>Funds</i> | <i>Prior Period<br/>Total Funds</i> |
|----------------------------------------------------------|-------------------------------|-----------------------------|------------------------|-------------------------------------|
| <b>Incoming Resources</b>                                |                               |                             |                        |                                     |
|                                                          |                               |                             | 2023                   | 2022                                |
| <b>Grants, Legacies and Donations</b>                    | £                             | £                           | £                      | £                                   |
| Appeal funds received/ boxed donations                   | -                             | -                           | -                      | -                                   |
| Friday collections (Juma)                                | 48,965                        | -                           | 48,965                 | 41,419                              |
| Donations booked                                         | 55,890                        | -                           | 55,890                 | 79,440                              |
| Madrassa fees                                            | 41,136                        | -                           | 41,136                 | 30,471                              |
| Madrassa donations                                       | 63,397                        | -                           | 63,397                 | 31,736                              |
| Grants                                                   | -                             | -                           | -                      | 26,865                              |
| Misc donations (direct debits)                           | 9,377                         | -                           | 9,377                  | 3,554                               |
| Gift aid                                                 | -                             | -                           | -                      | -                                   |
| <b>Total Grants, Legacies &amp; Donations Received</b>   | <b>218,765</b>                | <b>-</b>                    | <b>218,765</b>         | <b>213,485</b>                      |
|                                                          |                               |                             | -                      | -                                   |
| <b>Charitable expenditure</b>                            |                               |                             |                        |                                     |
|                                                          |                               |                             | £                      | £                                   |
| <b>Direct charitable expenditure</b>                     |                               |                             |                        |                                     |
| Appeals and donations paid out                           | 4,823                         | -                           | 4,823                  | 150                                 |
| Construction work -improvements                          | 66,996                        | -                           | 66,996                 | 38,177                              |
| Staff wages and paye                                     | 53,490                        | -                           | 53,490                 | 46,602                              |
| Cleaning and madrassah expenses                          | 3,478                         | -                           | 3,478                  | -                                   |
| Rates and water                                          | 2,894                         | -                           | 2,894                  | 2,293                               |
| Light and Heat                                           | 12,962                        | -                           | 12,962                 | 4,872                               |
| Insurance and service charge                             | 2,279                         | -                           | 2,279                  | 2,130                               |
| Repairs and maintenance                                  | 2,700                         | -                           | 2,700                  | 3,498                               |
| Stationery and printing                                  | 544                           | -                           | 544                    | 225                                 |
| Telephone, internet and fax                              | 392                           | -                           | 392                    | 114                                 |
| Payroll and accountant costs                             | 390                           | -                           | 390                    | 390                                 |
| Training and IT equipment costs                          | 2,183                         | -                           | 2,183                  | 939                                 |
|                                                          | <b>153,131</b>                | <b>-</b>                    | <b>153,131</b>         | <b>99,390</b>                       |
| <b>Management and administration of the charity</b>      |                               |                             |                        |                                     |
| Depreciation of assets                                   | 55,051                        | -                           | 55,051                 | 55,051                              |
| Advertising and PR                                       | -                             | -                           | -                      | -                                   |
| Audit fee                                                | 950                           | -                           | 950                    | 751                                 |
| Consultancy fees                                         | -                             | -                           | -                      | -                                   |
|                                                          | <b>56,001</b>                 | <b>-</b>                    | <b>56,001</b>          | <b>55,802</b>                       |
|                                                          |                               |                             |                        |                                     |
| <b>Total spent</b>                                       | <b>209,132</b>                | <b>-</b>                    | <b>209,132</b>         | <b>155,192</b>                      |
|                                                          |                               |                             |                        |                                     |
| <b>Surplus / (deficit) for the year before transfers</b> | <b>9,633</b>                  | <b>-</b>                    | <b>9,633</b>           | <b>58,293</b>                       |

**IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION**  
**Detailed Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2023**

| Reconciled to revenue accumulated fund<br>(Total as per Balance Sheet) |  | Total<br>Funds<br>2023<br>£ | Total<br>Funds<br>2022<br>£ |
|------------------------------------------------------------------------|--|-----------------------------|-----------------------------|
|                                                                        |  |                             |                             |
| Accumulated funds                                                      |  | 890,195                     | 831,902                     |
| Surplus / (deficit) for the year before transfers                      |  | 9,633                       | 58,293                      |
| Agreed to balance sheet                                                |  | 899,828                     | 890,195                     |

The surplus is income for ongoing projects in line with charity's objectives.