

**IBRAHEEMIYA EDUCATIONAL & HEALTH
ASSOCIATION**

Financial Statements

31 March 2024

ACCOUNTS

IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION

Financial Statements

Year ended 31 March 2024

	Page
Trustees' annual report	1
Independent auditor's report to the members	4
Statement of financial activities	8
Statement of financial position	9
Notes to the financial statements	10
The following pages do not form part of the financial statements	
Detailed statement of financial activities	18
Notes to the detailed statement of financial activities	19

IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION

Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION

Charity registration number 1128472

Principal office Crofts Hall Lower
Rushton Road
Bradford
BD3 8PX
UK

The trustees

Mr Muhammad Sohail
Mr Masood Ahmed
Mr Munir Khaliq
Mr Mohammed Asim Khan

Auditor Khan Frazers Financial Accountants Ltd
Accountants
76 Lumb Lane
Bardford
England
BD8 7QZ

Bankers Lloyds TSB
Hustlergate Bradford

Structure, governance and management

- * 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.

Objectives and activities

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.

IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Achievements and performance

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 its 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.

Financial review

Review for the period and reserves policy

The trustees present their twenty eighth annual report and audited financial statements for the year ended 31 March 2024.

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. 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 £252,389 (expenditure) and net realised incoming resources of a £246,768 (income). The total reserves at the year end after reserving for unrealised losses (after revaluing investments of nil) stand at £736,920.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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.

The trustees' annual report was approved on 17 October 2025 and signed on behalf of the board of trustees by:

Mr Muhammad Sohail
Trustee

Mr Masood Ahmed
Trustee

Mr Munir Khaliq
Trustee

Mr Mohammed Asim Khan
Trustee

IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION

Independent Auditor's Report to the Members of IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION

Year ended 31 March 2024

Opinion

We have audited the financial statements of IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION

Independent Auditor's Report to the Members of IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION *(continued)*

Year ended 31 March 2024

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION

Independent Auditor's Report to the Members of IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION *(continued)*

Year ended 31 March 2024

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

A financial policy, along with financial controls and procedures, has been established to prevent and detect fraud. The Charity maintains a Fraud Register that itemises all instances of fraud or attempted fraud. The Audit, Control & Investment Committee regularly reviews the Fraud Register.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION

Independent Auditor's Report to the Members of IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION *(continued)*

Year ended 31 March 2024

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, 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 members those matters we are required to state to them in an auditor's 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Khan Frazers Financial Accountants Ltd
Accountants
76 Lumb Lane
Bardford
England
BD8 7QZ

17 October 2025

IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION

Statement of Financial Activities

Year ended 31 March 2024

		2024		2023
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	246,768	246,768	218,765
Total income		<u>246,768</u>	<u>246,768</u>	<u>218,765</u>
Expenditure				
Expenditure on charitable activities	5,6	252,389	252,389	209,132
Total expenditure		<u>252,389</u>	<u>252,389</u>	<u>209,132</u>
Net (expenditure)/income and net movement in funds		<u>(5,621)</u>	<u>(5,621)</u>	<u>9,633</u>
Reconciliation of funds				
Total funds brought forward as previously reported		821,741	821,741	890,195
Prior year adjustment		(79,200)	(79,200)	(74,091)
Total funds brought forward as restated		<u>742,541</u>	<u>742,541</u>	<u>816,104</u>
Total funds carried forward		<u>736,920</u>	<u>736,920</u>	<u>825,737</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 16 form part of these financial statements.

IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 (restated) £
Fixed assets			
Tangible fixed assets	10	974,939	1,029,990
Current assets			
Cash at bank and in hand		28,328	85,543
Creditors: amounts falling due within one year	11	266,347	289,796
Net current liabilities		<u>238,019</u>	<u>204,253</u>
Total assets less current liabilities		<u>736,920</u>	<u>825,737</u>
Funds of the charity			
Unrestricted funds		736,920	825,737
Total charity funds	12	<u>736,920</u>	<u>825,737</u>

These financial statements were approved by the board of trustees and authorised for issue on 17 October 2025, and are signed on behalf of the board by:

Mr Muhammad Sohail
Trustee

Mr Masood Ahmed
Trustee

Mr Munir Khaliq
Trustee

Mr Mohammed Asim Khan
Trustee

The notes on pages 10 to 16 form part of these financial statements.

IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Crofts Hall Lower, Lower Rushton Road, Bardford, BD3 8PX, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, which are described below, Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period and future periods if the revision affects the current and future periods.

In the view of the Trustees, no critical judgements have been necessary in the preparation of the financial statements and no significant estimation uncertainty or assumptions concerning the future affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property - 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

4. Donations and legacies

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023 <i>(restated)</i>
	£	£	£	£
Donations				
Grants, Legacies and Donations - Friday collections (Juma)	43,841	43,841	55,890	55,890
Grants, Legacies and Donations - Donations booked	—	—	48,965	48,965
Grants, Legacies and Donations - Madrassa fees	69,430	69,430	41,136	41,136
Grants, Legacies and Donations - Madrassa Donations	130,804	130,804	63,397	63,397
Grants, Legacies and Donations - Misc donations (direct debits)	—	—	9,377	9,377
Grants, Legacies and Donations - Appeal funds received/ boxed donations	2,560	2,560	—	—
Grants, Legacies and Donations - Gift aid	133	133	—	—
	<u>246,768</u>	<u>246,768</u>	<u>218,765</u>	<u>218,765</u>

5. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023 <i>(restated)</i>
	£	£	£	£
Direct charitable expenditure	<u>252,389</u>	<u>252,389</u>	<u>209,132</u>	<u>209,132</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2024	Total fund 2023
	£	£	£
Direct charitable expenditure	<u>252,389</u>	<u>252,389</u>	<u>209,132</u>

7. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024	2023 <i>(restated)</i>
	£	£
Depreciation of tangible fixed assets	<u>55,051</u>	<u>55,051</u>

IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023 <i>(restated)</i>
	£	£
Wages and salaries	70,302	53,490
Other employee benefits	1,417	2,183
	<u>71,719</u>	<u>55,673</u>

The average head count of employees during the year was 23 (2023: 23). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Engaged on charitable activities on average -Full Time	5	5
Engaged on charitable activities on average -Part Time	18	18
	<u>23</u>	<u>23</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

9. Trustee remuneration and expenses

There were no fees or other remuneration payable to trustees There were no employees with emoluments in excess of £50,000 per annum

10. Tangible fixed assets

	Freehold property £
Cost	
At 1 April 2023 (as restated) and 31 March 2024	<u>1,401,283</u>
Depreciation	
At 1 April 2023	371,293
Charge for the year	55,051
At 31 March 2024	<u>426,344</u>
Carrying amount	
At 31 March 2024	<u>974,939</u>
At 31 March 2023	<u>1,029,990</u>

IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

11. Creditors: amounts falling due within one year

	2024	2023 <i>(restated)</i>
	£	£
Other creditors - (accruals and wages unpaid as at 31 March)	6,447	4,396
Private loans - (karz-e-hasnah interest free)	259,900	285,400
	<u>266,347</u>	<u>289,796</u>

12. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Prior year adjustments £	At 31 March 2024 £
General funds	—	1	(1)	—	—
Unrestricted funds	821,741	246,767	(252,388)	(79,200)	736,920
	<u>821,741</u>	<u>246,768</u>	<u>(252,389)</u>	<u>(79,200)</u>	<u>736,920</u>

	At 1 April 2022 £	Income £	Expenditure £	Prior year adjustments £	At 31 March 2023 £
General funds	—	—	—	—	—
Unrestricted funds	890,195	218,765	(209,132)	(74,091)	825,737
	<u>890,195</u>	<u>218,765</u>	<u>(209,132)</u>	<u>(74,091)</u>	<u>825,737</u>

13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	974,939	974,939
Current assets	28,328	28,328
Creditors less than 1 year	(266,347)	(266,347)
Net assets	<u>736,920</u>	<u>736,920</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,029,990	1,029,990
Current assets	85,543	85,543
Creditors less than 1 year	(285,400)	(285,400)
Net assets	<u>830,133</u>	<u>830,133</u>

IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION

Management Information

Year ended 31 March 2024

The following pages do not form part of the financial statements.

IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Grants, Legacies and Donations - Friday collections (Juma)	43,841	55,890
Grants, Legacies and Donations - Donations booked	—	48,965
Grants, Legacies and Donations - Madrassa fees	69,430	41,136
Grants, Legacies and Donations - Madrassa Donations	130,804	63,397
Grants, Legacies and Donations - Misc donations (direct debits)	—	9,377
Grants, Legacies and Donations - Appeal funds received/ boxed donations	2,560	—
Grants, Legacies and Donations - Gift aid	133	—
	<u>246,768</u>	<u>218,765</u>
Total income	<u>246,768</u>	<u>218,765</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	70,302	53,490
Other post-retirement benefits	1,417	2,183
Rates and water	2,595	2,894
Light and heat	44,967	12,962
Repairs and maintenance	71,138	69,696
Insurance	2,601	2,279
Legal and professional fees	2,260	1,340
Telephone	393	392
Other office costs	1,665	544
Depreciation	55,051	55,051
Cleaning and Madressah Expenses	—	8,301
	<u>252,389</u>	<u>209,132</u>
Total expenditure	<u>252,389</u>	<u>209,132</u>
Net (expenditure)/income	<u>(5,621)</u>	<u>9,633</u>

IBRAHEEMIYA EDUCATIONAL & HEALTH ASSOCIATION

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Expenditure on charitable activities		
Direct charitable expenditure		
<i>Activities undertaken directly</i>		
Direct charitable activity - wages/salaries	70,302	53,490
Direct charitable activity - Training and IT equipment costs	1,417	2,183
Direct charitable activity - rates & water	2,595	2,894
Direct charitable activity - light & heat	44,967	12,962
Direct charitable activity - repairs & maintenance	71,138	69,696
Direct charitable activity - insurance	2,601	2,279
Direct charitable activity - legal and professional fees	2,260	1,340
Direct charitable activity - telephone	393	392
Direct charitable activity - other office costs	1,665	544
Direct charitable activity - depreciation	55,051	55,051
Direct charitable activity - Cleaning and Madrassah	—	8,301
	<u>252,389</u>	<u>209,132</u>
 Expenditure on charitable activities	 <u>252,389</u>	 <u>209,132</u>
