

# MADRASAH IMAM BUKHARI

England & Wales · Charity number 1131563

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [06951099](#)

**Registered** 2009-09-10

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

## Contact

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**Address** 159 Loughborough Road  
Leicester  
LE4 5LR

**Phone** 01162666688

**Email** [info@madrasahimambukhari.com](mailto:info@madrasahimambukhari.com)

## Activities

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**Objects:** (1) TO ADVANCE THE RELIGION OF ISLAM, BY MEANS OF, BUT NOT EXCLUSIVELY, PROMOTING THE TEACHINGS AND TENETS OF ISLAM AND PROVISION OF FACILITIES FOR ISLAMIC EDUCATION, ALL IN ACCORDANCE WITH THE SUNNI SCHOOL OF THOUGHT; (2) TO ADVANCE THE EDUCATION OF THE PUBLIC IN PARTICULAR, BUT NOT EXCLUSIVELY, BY THE PROVISION OF LANGUAGE AND CITIZENSHIP CLASSES; (3) TO HELP YOUNG PEOPLE, ESPECIALLY, BUT NOT EXCLUSIVELY, THROUGH LEISURE TIME AND RECREATIONAL ACTIVITIES, SO AS TO DEVELOP THEIR CAPABILITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND AS GOOD CITIZENS; (4) TO PROMOTE RACIAL AND RELIGIOUS HARMONY FOR THE BENEFIT OF THE PUBLIC BY PROMOTING KNOWLEDGE AND MUTUAL UNDERSTANDING BETWEEN DIFFERENT RACIAL AND FAITH GROUPS, IN WAYS THAT CREATE TRUST, UNITY AND PEACE BETWEEN THEM; (5) TO PROMOTE ANY OTHER CHARITABLE PURPOSE FOR THE BENEFIT OF MUSLIMS AND THE GENERAL PUBLIC THAT THE TRUSTEES FROM TIME TO TIME MAY DETERMINE.

**Activities:** Advance the understanding of Islam Promoted citizenship British values and language classes Help young people through leisure and recreational activities. Successfully, students graduated with high results. Highest award given to a student from Madrasah Imam Bukhari, by the Federation of Muslim Organisations of Leicestershire. Youth Awards. Started Two new nursery classes.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities, Amateur Sport
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Leicester City
- Leicestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£119,104	£116,130	-	-
2023-08-31	£103,578	£103,607	-	-
2022-08-31	£104,424	£98,443	-	-
2021-08-31	£84,287	£99,560	-	-
2020-08-31	£139,833	£132,198	-	-

## Trustees

Name	Role	Appointed
ZAKIR HUSSAIN PATEL	Chair	
ABDUL RAOOF KALI		
ABDULAZIZ ABDULLA MOTI		
SHAYKH KHALIL AHMED PATEL		
YUNUS GULAM MAKADAM		

**MADRASAH IMAM BUKHARI**

England & Wales - Charity number 1131563

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# Accounts

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**REGISTERED COMPANY NUMBER: 06951099 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1131563**

**TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2024  
FOR  
MADRASAH IMAM BUKHARI  
(A COMPANY LIMITED BY GUARANTEE)**

Watergates Ltd  
109 Coleman Road  
Leicester  
LE5 4LE

**MADRASAH IMAM BUKHARI**  
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**FOR THE YEAR ENDED 31ST AUGUST 2024**

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**MADRASAH IMAM BUKHARI**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31ST AUGUST 2024**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

Madrasah Imam Bukhari aims to advance the religion of Islam by providing Islamic education in accordance with the sunni school of thought.

### **Public benefit**

The School provides language and citizenship classes as well encouraging the students to promote racial and religious harmony.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

The school provides a unique teaching system with continual assessment for its students and teaching staff. Where on a weekly basis a teaching plan is given to individual teachers and at the end of the week the students are assessed on what they have been taught through the teaching plan.

The school has a tailored syllabus for its eldest students 12 to 13 year olds where the syllabus is drawn up according to relevance rather than the norm of working through teaching books.

The adult women classes introduced last year which run 4 days a week continued in the year, these were provided on a voluntary basis.

## **FINANCIAL REVIEW**

### **Reserves policy**

The school runs a minimum reserves policy with an aim to offset costs and keep a modest surplus.

The school has had a higher uptake of new students and has reluctantly had to increase student fees to cover rising costs. This has resulted in a modest surplus for the year.

## **FUTURE PLANS**

The Madrasah is planning to increase its intake of students for the future and utilise the spare capacity and continuing to take admissions for nursery classes.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

06951099 (England and Wales)

### **Registered Charity number**

1131563

### **Registered office**

159 Loughborough Road  
Leicester  
Leicestershire  
LE4 5LR

**MADRASAH IMAM BUKHARI**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31ST AUGUST 2024**

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**Trustees**

Mr Z H Patel Principal and Chair  
Mr A R Kali Sales Assistant  
Mr Y Makadam Manager  
Mr A A Moti Self-employed  
Mr K A Patel Minister of Religion

**Company Secretary**

Mr K A Patel

**Independent Examiner**

Nazir Malida FCCA  
Watergates Ltd  
109 Coleman Road  
Leicester  
LE5 4LE

Approved by order of the board of trustees on 23rd May 2025 and signed on its behalf by:

Mr Z H Patel - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MADRASAH IMAM BUKHARI**

---

**Independent examiner's report to the trustees of Madrasah Imam Bukhari ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nazir Malida FCCA

Watergates Ltd  
109 Coleman Road  
Leicester  
LE5 4LE

23rd May 2025

**MADRASAH IMAM BUKHARI**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST AUGUST 2024**

	<b>Notes</b>	<b>31/8/24</b> <b>Unrestricted</b> <b>fund</b> <b>£</b>	<b>31/8/23</b> <b>Total</b> <b>funds</b> <b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>3,767</b>	538
<b>Charitable activities</b>			
Educational services		<b>115,337</b>	103,040
<b>Total</b>		<b>119,104</b>	103,578
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Educational services		<b>116,130</b>	103,607
<b>NET INCOME/(EXPENDITURE)</b>		<b>2,974</b>	(29)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>6,904</b>	6,933
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>9,878</b>	6,904

The notes on page 0 form part of these financial statements

**MADRASAH IMAM BUKHARI**  
**STATEMENT OF FINANCIAL POSITION**  
**31ST AUGUST 2024**

	Notes	31/8/24 Unrestricted fund £	31/8/23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	1,423	368
<b>CURRENT ASSETS</b>			
Debtors	7	92	2,317
Cash at bank and in hand		13,911	17,750
		<u>14,003</u>	<u>20,067</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(5,548)	(13,531)
		<u>8,455</u>	<u>6,536</u>
<b>NET CURRENT ASSETS</b>			
		<u>8,455</u>	<u>6,536</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>9,878</u>	<u>6,904</u>
<b>NET ASSETS</b>			
		<u>9,878</u>	<u>6,904</u>
<b>FUNDS</b>			
Unrestricted funds	9	9,878	6,904
<b>TOTAL FUNDS</b>			
		<u>9,878</u>	<u>6,904</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes on page 0 form part of these financial statements

**MADRASAH IMAM BUKHARI**

**STATEMENT OF FINANCIAL POSITION - continued**  
**31ST AUGUST 2024**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd May 2025 and were signed on its behalf by:

Mr Z H Patel - Trustee

The notes on page 0 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2024**

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**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on cost

**TAXATION**

The charity is exempt from corporation tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

MADRASAH IMAM BUKHARI

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2024

2. NET INCOME/(EXPENDITURE)

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

	31/8/24	31/8/23
	£	£
Depreciation - owned assets	303	210
	<u>303</u>	<u>210</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2024 nor for the year ended 31st August 2023.

Mr Z H Patel is a trustee of the Charity in the current and previous year. Mr Z H Patel was paid £12,357 ( 2023 £11,069) for his duties as principal.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st August 2024 nor for the year ended 31st August 2023.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/8/24	31/8/23
Teaching staff	17	17
Administrative staff	2	2
	<u>19</u>	<u>19</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	538
<b>Charitable activities</b>	
Educational services	103,040
<b>Total</b>	<u>103,578</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Educational services	103,607
<b>NET INCOME/(EXPENDITURE)</b>	(29)

MADRASAH IMAM BUKHARI

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2024

<b>5.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>		<b>Unrestricted fund £</b>
	<b>RECONCILIATION OF FUNDS</b>		
	Total funds brought forward		6,933
	<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>6,904</u>
<b>6.</b>	<b>TANGIBLE FIXED ASSETS</b>		<b>Fixtures and fittings £</b>
	<b>COST</b>		
	At 1st September 2023		<b>5,159</b>
	Additions		<b>1,358</b>
	At 31st August 2024		<u><b>6,517</b></u>
	<b>DEPRECIATION</b>		
	At 1st September 2023		<b>4,791</b>
	Charge for year		<b>303</b>
	At 31st August 2024		<u><b>5,094</b></u>
	<b>NET BOOK VALUE</b>		
	At 31st August 2024		<u><b>1,423</b></u>
	At 31st August 2023		<u><b>368</b></u>
<b>7.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		<b>31/8/24</b>	<b>31/8/23</b>
		<b>£</b>	<b>£</b>
	Trade debtors	-	2,178
	Prepayments and accrued income	<b>92</b>	139
		<u><b>92</b></u>	<u><b>2,317</b></u>

MADRASAH IMAM BUKHARI

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2024

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/24	31/8/23
	£	£
Social security and other taxes	-	390
Wages control account	-	6,726
Accruals and deferred income	<b>5,548</b>	6,415
	<u>5,548</u>	<u>13,531</u>

9. MOVEMENT IN FUNDS

	At 1.9.23	Net movement in funds	At 31.8.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>6,904</b>	<b>2,974</b>	<b>9,878</b>
	<u>6,904</u>	<u>2,974</u>	<u>9,878</u>
<b>TOTAL FUNDS</b>	<b>6,904</b>	<b>2,974</b>	<b>9,878</b>
	<u>6,904</u>	<u>2,974</u>	<u>9,878</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>119,104</b>	<b>(116,130)</b>	<b>2,974</b>
	<u>119,104</u>	<u>(116,130)</u>	<u>2,974</u>
<b>TOTAL FUNDS</b>	<b>119,104</b>	<b>(116,130)</b>	<b>2,974</b>
	<u>119,104</u>	<u>(116,130)</u>	<u>2,974</u>

Comparatives for movement in funds

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	6,933	(29)	6,904
	<u>6,933</u>	<u>(29)</u>	<u>6,904</u>
<b>TOTAL FUNDS</b>	<b>6,933</b>	<b>(29)</b>	<b>6,904</b>
	<u>6,933</u>	<u>(29)</u>	<u>6,904</u>

MADRASAH IMAM BUKHARI

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2024

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	103,578	(103,607)	(29)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>103,578</u>	<u>(103,607)</u>	<u>(29)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	6,933	2,945	9,878
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>6,933</u>	<u>2,945</u>	<u>9,878</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	222,682	(219,737)	2,945
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>222,682</u>	<u>(219,737)</u>	<u>2,945</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2024.

**MADRASAH IMAM BUKHARI**

England & Wales - Charity number 1131563

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# Accounts

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**REGISTERED COMPANY NUMBER: 06951099 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1131563**

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**MADRASAH IMAM BUKHARI**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2023**

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**MADRASAH IMAM BUKHARI**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31ST AUGUST 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

Madrasah Imam Bukhari aims to advance the religion of Islam by providing Islamic education in accordance with the sunni school of thought.

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The School provides language and citizenship classes as well encouraging the students to promote racial and religious harmony.

## **ACHIEVEMENT AND PERFORMANCE**

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The school provides a unique teaching system with continual assessment for its students and teaching staff. Where on a weekly basis a teaching plan is given to individual teachers and at the end of the week the students are assessed on what they have been taught through the teaching plan.

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The adult women classes introduced last year which run 4 days a week continued in the year, these were provided on a voluntary basis.

## **FINANCIAL REVIEW**

### **Reserves policy**

The school runs a minimum reserves policy with an aim to offset costs and keep a modest surplus.

The school has had a lower uptake of new students and those completing studies, as well as a number of parents who through financial hardship have been unable to pay fees. Also with overhead costs rising have resulted in a small deficit in the year.

## **FUTURE PLANS**

The Madrasah is planning to increase its intake of students for the future and utilise the spare capacity and continuing to take admissions for nursery classes.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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### **Registered Charity number**

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Leicestershire  
LE4 5LR

**MADRASAH IMAM BUKHARI**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31ST AUGUST 2023**

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**Trustees**

Mr Z H Patel Principal and Chair  
Mr A R Kali Sales Assistant  
Mr Y Makadam Manager  
Mr A A Moti Self-employed  
Mr K A Patel Minister of Religion

**Company Secretary**

Mr K A Patel

**Independent Examiner**

Nazir Malida FCCA  
Watergates Ltd  
109 Coleman Road  
Leicester  
LE5 4LE

Approved by order of the board of trustees on 29th April 2024 and signed on its behalf by:

Mr Z H Patel - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MADRASAH IMAM BUKHARI**

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**Independent examiner's report to the trustees of Madrasah Imam Bukhari ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2023.

**Responsibilities and basis of report**

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**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
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I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nazir Malida FCCA

Watergates Ltd  
109 Coleman Road  
Leicester  
LE5 4LE

29th April 2024

**MADRASAH IMAM BUKHARI**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST AUGUST 2023**

	Notes	31/8/23 Unrestricted fund £	31/8/22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		538	1,015
<b>Charitable activities</b>			
Educational services		<u>103,040</u>	<u>103,409</u>
<b>Total</b>		<u>103,578</u>	<u>104,424</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Educational services		<u>103,607</u>	<u>98,443</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(29)</b>	5,981
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>6,933</u>	<u>952</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>6,904</u></u>	<u><u>6,933</u></u>

The notes on page 0 form part of these financial statements

**MADRASAH IMAM BUKHARI**  
**STATEMENT OF FINANCIAL POSITION**  
**31ST AUGUST 2023**

	Notes	31/8/23 Unrestricted fund £	31/8/22 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	368	578
<b>CURRENT ASSETS</b>			
Debtors	7	2,317	2,491
Cash at bank and in hand		17,750	6,547
		<u>20,067</u>	<u>9,038</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(13,531)	(2,683)
		<u>6,536</u>	<u>6,355</u>
<b>NET CURRENT ASSETS</b>			
		<u>6,904</u>	<u>6,933</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>6,904</u>	<u>6,933</u>
<b>NET ASSETS</b>			
		<u>6,904</u>	<u>6,933</u>
<b>FUNDS</b>			
Unrestricted funds	9	6,904	6,933
<b>TOTAL FUNDS</b>			
		<u>6,904</u>	<u>6,933</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes on page 0 form part of these financial statements

**MADRASAH IMAM BUKHARI**

**STATEMENT OF FINANCIAL POSITION - continued**  
**31ST AUGUST 2023**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29th April 2024 and were signed on its behalf by:

Mr Z H Patel - Trustee

The notes on page 0 form part of these financial statements

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2023**

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**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on cost

**TAXATION**

The charity is exempt from corporation tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

MADRASAH IMAM BUKHARI

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2023

2. NET INCOME/(EXPENDITURE)

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

	31/8/23	31/8/22
	£	£
Depreciation - owned assets	210	210
	<u>210</u>	<u>210</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2023 nor for the year ended 31st August 2022.

Mr Z H Patel is a trustee of the Charity in the current and previous year. Mr Z H Patel was paid £11,069 (2022 £10,613) for his duties as principal.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st August 2023 nor for the year ended 31st August 2022.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/8/23	31/8/22
Teaching staff	17	16
Administrative staff	2	3
	<u>19</u>	<u>19</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	1,015
<b>Charitable activities</b>	
Educational services	103,409
<b>Total</b>	<u>104,424</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Educational services	98,443
<b>NET INCOME</b>	5,981

MADRASAH IMAM BUKHARI

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2023

<b>5.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>		<b>Unrestricted fund £</b>
	<b>RECONCILIATION OF FUNDS</b>		
	Total funds brought forward		952
	<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>6,933</u>
<b>6.</b>	<b>TANGIBLE FIXED ASSETS</b>		<b>Fixtures and fittings £</b>
	<b>COST</b>		
	At 1st September 2022 and 31st August 2023		<u>5,159</u>
	<b>DEPRECIATION</b>		
	At 1st September 2022		4,581
	Charge for year		<u>210</u>
	At 31st August 2023		<u>4,791</u>
	<b>NET BOOK VALUE</b>		
	At 31st August 2023		<u>368</u>
	At 31st August 2022		<u>578</u>
<b>7.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		<b>31/8/23</b>	<b>31/8/22</b>
		<b>£</b>	<b>£</b>
	Trade debtors	2,178	2,357
	Prepayments and accrued income	<u>139</u>	<u>134</u>
		<u>2,317</u>	<u>2,491</u>

MADRASAH IMAM BUKHARI

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2023

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/23	31/8/22
	£	£
Social security and other taxes	390	506
Other creditors	-	26
Wages control account	6,726	10
Accruals and deferred income	6,415	2,141
	<u>13,531</u>	<u>2,683</u>

9. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	At
	£	£	31.8.23
			£
<b>Unrestricted funds</b>			
General fund	6,933	(29)	6,904
	<u>6,933</u>	<u>(29)</u>	<u>6,904</u>
<b>TOTAL FUNDS</b>	<u>6,933</u>	<u>(29)</u>	<u>6,904</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	103,578	(103,607)	(29)
	<u>103,578</u>	<u>(103,607)</u>	<u>(29)</u>
<b>TOTAL FUNDS</b>	<u>103,578</u>	<u>(103,607)</u>	<u>(29)</u>

Comparatives for movement in funds

	At 1.9.21	Net movement in funds	At
	£	£	31.8.22
			£
<b>Unrestricted funds</b>			
General fund	952	5,981	6,933
	<u>952</u>	<u>5,981</u>	<u>6,933</u>
<b>TOTAL FUNDS</b>	<u>952</u>	<u>5,981</u>	<u>6,933</u>

MADRASAH IMAM BUKHARI

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2023

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	104,424	(98,443)	5,981
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>104,424</u>	<u>(98,443)</u>	<u>5,981</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	952	5,952	6,904
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>952</u>	<u>5,952</u>	<u>6,904</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	208,002	(202,050)	5,952
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>208,002</u>	<u>(202,050)</u>	<u>5,952</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2023.

**MADRASAH IMAM BUKHARI**

England & Wales - Charity number 1131563

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# Accounts

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**REGISTERED COMPANY NUMBER: 06951099 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1131563**

**TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2022  
FOR  
MADRASAH IMAM BUKHARI  
(A COMPANY LIMITED BY GUARANTEE)**

Watergates Ltd  
109 Coleman Road  
Leicester  
LE5 4LE

**MADRASAH IMAM BUKHARI**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2022**

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**MADRASAH IMAM BUKHARI**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31ST AUGUST 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

Madrasah Imam Bukhari aims to advance the religion of Islam by providing Islamic education in accordance with the sunni school of thought.

### **Public benefit**

The School provides language and citizenship classes as well encouraging the students to promote racial and religious harmony.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

The school has managed to successfully complete another year and with lifting of Covid-19 measures students were able onsite for classes with the addition of 2 new nursery classes.

The school provides a unique teaching system with continual assessment for its students and teaching staff. Where on a weekly basis a teaching plan is given to individual teachers and at the the end of the week the students are assessed on what they have been taught through the teaching plan.

The school has a tailored syllabus for its eldest students 12 to 13 year olds where the syllabus is drawn up according to relevance rather than the norm of working through teaching books.

The adult women classes introduced last year which run 4 days a week continued in the year, these were provided on a voluntary basis.

## **FINANCIAL REVIEW**

### **Reserves policy**

The school runs a minimum reserves policy with an aim to offset costs and keep a modest surplus.

The school has had a lower uptake of new students and those completing studies, as well as a number of parents who through financial hardship have been unable to pay fees, which has reflected in lower fee income.

## **FUTURE PLANS**

The Madrasah is planning to increase its intake of students for the future and utilize the spare capacity and continuing to take admissions for nursery classes.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

06951099 (England and Wales)

### **Registered Charity number**

1131563

**MADRASAH IMAM BUKHARI**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31ST AUGUST 2022**

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**Registered office**

159 Loughborough Road  
Leicester  
Leicestershire  
LE4 5LR

**Trustees**

Mr Z H Patel Principal and Chair  
Mr A R Kali Sales Assistant  
Mr Y Makadam Manager  
Mr A A Moti Self-employed  
Mr K A Patel Minister of Religion

**Company Secretary**

Mr K A Patel

**Independent Examiner**

Watergates Ltd  
109 Coleman Road  
Leicester  
LE5 4LE

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mr Z H Patel - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MADRASAH IMAM BUKHARI**

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**Independent examiner's report to the trustees of Madrasah Imam Bukhari ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nazir Malida FCCA

Watergates Ltd  
109 Coleman Road  
Leicester  
LE5 4LE

Date: .....

**MADRASAH IMAM BUKHARI**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST AUGUST 2022**

	Notes	31/8/22 Unrestricted fund £	31/8/21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		1,015	5,248
<b>Charitable activities</b>			
Educational services		<u>103,409</u>	<u>79,039</u>
<b>Total</b>		<u><b>104,424</b></u>	<u><b>84,287</b></u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Educational services		<u>98,443</u>	<u>99,560</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>5,981</b>	<b>(15,273)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>952</b>	16,225
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>6,933</b></u>	<u><b>952</b></u>

The notes on page 0 form part of these financial statements

**MADRASAH IMAM BUKHARI**  
**STATEMENT OF FINANCIAL POSITION**  
**31ST AUGUST 2022**

	Notes	31/8/22 Unrestricted fund £	31/8/21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	578	788
<b>CURRENT ASSETS</b>			
Debtors	7	2,491	1,140
Cash at bank and in hand		6,547	3,563
		<u>9,038</u>	<u>4,703</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(2,683)	(4,539)
<b>NET CURRENT ASSETS</b>		<u>6,355</u>	<u>164</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>6,933</u>	<u>952</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>6,933</u>	<u>952</u>
<b>FUNDS</b>	9		
Unrestricted funds		6,933	952
<b>TOTAL FUNDS</b>		<u>6,933</u>	<u>952</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes on page 0 form part of these financial statements

**MADRASAH IMAM BUKHARI**

**STATEMENT OF FINANCIAL POSITION - continued**  
**31ST AUGUST 2022**

---

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
Mr Z H Patel - Trustee

The notes on page 0 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2022**

---

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 15% on cost

**TAXATION**

The charity is exempt from corporation tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST AUGUST 2022**

**2. NET INCOME/(EXPENDITURE)**

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

	<b>31/8/22</b>	<b>31/8/21</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	<b>210</b>	210
	<u>          </u>	<u>          </u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st August 2022 nor for the year ended 31st August 2021.

Mr Z H Patel is a trustee of the Charity in the current and previous year. Mr Z H Patel was paid £10,613 (2021 £9,803) for his duties as principal.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31st August 2022 nor for the year ended 31st August 2021.

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>31/8/22</b>	<b>31/8/21</b>
Teaching staff	<b>16</b>	17
Administrative staff	<b>3</b>	3
	<u>          </u>	<u>          </u>
	<b>19</b>	20
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund</b>
	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	5,248
<b>Charitable activities</b>	
Educational services	79,039
<b>Total</b>	<u>84,287</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Educational services	<u>99,560</u>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(15,273)</b>

MADRASAH IMAM BUKHARI

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2022

<b>5.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>		<b>Unrestricted fund £</b>
	<b>RECONCILIATION OF FUNDS</b>		
	Total funds brought forward		16,225
	<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>952</u>
<b>6.</b>	<b>TANGIBLE FIXED ASSETS</b>		<b>Fixtures and fittings £</b>
	<b>COST</b>		
	At 1st September 2021 and 31st August 2022		<u>5,159</u>
	<b>DEPRECIATION</b>		
	At 1st September 2021		4,371
	Charge for year		<u>210</u>
	At 31st August 2022		<u>4,581</u>
	<b>NET BOOK VALUE</b>		
	At 31st August 2022		<u>578</u>
	At 31st August 2021		<u>788</u>
<b>7.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		<b>31/8/22</b>	<b>31/8/21</b>
		<b>£</b>	<b>£</b>
	Trade debtors	2,357	1,006
	Prepayments and accrued income	<u>134</u>	<u>134</u>
		<u>2,491</u>	<u>1,140</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2022

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/22	31/8/21
	£	£
Social security and other taxes	506	-
Other creditors	26	-
Wages control account	10	-
Accruals and deferred income	2,141	4,539
	<u>2,683</u>	<u>4,539</u>

**9. MOVEMENT IN FUNDS**

	At 1.9.21	Net movement in funds	At
	£	£	31.8.22
			£
<b>Unrestricted funds</b>			
General fund	952	5,981	6,933
	<u>952</u>	<u>5,981</u>	<u>6,933</u>
<b>TOTAL FUNDS</b>	<u>952</u>	<u>5,981</u>	<u>6,933</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	104,424	(98,443)	5,981
	<u>104,424</u>	<u>(98,443)</u>	<u>5,981</u>
<b>TOTAL FUNDS</b>	<u>104,424</u>	<u>(98,443)</u>	<u>5,981</u>

**Comparatives for movement in funds**

	At 1.9.20	Net movement in funds	At
	£	£	31.8.21
			£
<b>Unrestricted funds</b>			
General fund	16,225	(15,273)	952
	<u>16,225</u>	<u>(15,273)</u>	<u>952</u>
<b>TOTAL FUNDS</b>	<u>16,225</u>	<u>(15,273)</u>	<u>952</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST AUGUST 2022**

**9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	84,287	(99,560)	(15,273)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>84,287</u>	<u>(99,560)</u>	<u>(15,273)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	<b>At 1.9.20 £</b>	<b>Net movement in funds £</b>	<b>At 31.8.22 £</b>
<b>Unrestricted funds</b>			
General fund	16,225	(9,292)	6,933
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>16,225</u>	<u>(9,292)</u>	<u>6,933</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	188,711	(198,003)	(9,292)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>188,711</u>	<u>(198,003)</u>	<u>(9,292)</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st August 2022.

**MADRASAH IMAM BUKHARI**

England & Wales - Charity number 1131563

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# Accounts

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**REGISTERED COMPANY NUMBER: 06951099 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1131563**

**TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2021  
FOR  
MADRASAH IMAM BUKHARI  
(A COMPANY LIMITED BY GUARANTEE)**

Watergates Ltd  
109 Coleman Road  
Leicester  
LE5 4LE

**MADRASAH IMAM BUKHARI**  
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**FOR THE YEAR ENDED 31ST AUGUST 2021**

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**MADRASAH IMAM BUKHARI**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31ST AUGUST 2021**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

Madrasah Imam Bukhari aims to advance the religion of Islam by providing Islamic education in accordance with the sunni school of thought.

### **Public benefit**

The School provides language and citizenship classes as well encouraging the students to promote racial and religious harmony.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

Although the school has managed to successfully complete another year due to the Covid-19 crisis students were unable to sit the end of year assessments. However teaching continued through an online remote basis.

The school provides a unique teaching system with continual assessment for its students and teaching staff. Where on a weekly basis a teaching plan is given to individual teachers and at the the end of the week the students are assessed on what they have been taught through the teaching plan.

The school has a tailored syllabus for its eldest students 12 to 13 year olds where the syllabus is drawn up according to relevance rather than the norm of working through teaching books.

The adult women classes introduced last year which run 4 days a week continued in the year, these were provided on a voluntary basis.

## **FINANCIAL REVIEW**

### **Reserves policy**

The school runs a minimum reserves policy with an aim to offset costs and keep a modest surplus.

The school has had a lower uptake of new students and those completing studies, as well as a number of parents who through financial hardship have been unable to pay fees, which has reflected in lower fee income.

The current situation with Covid-19 has meant that the madrasah had to be closed to students since late March 2020, with teaching taking place on a remote online basis. Unfortunately with the students not being onsite a considerable number of student fees were not received meaning it could not sustain ongoing costs. The madrasah had to make the difficult decision of temporary closure in late May 2020 to the end of August 2020 intending to resuming for the new academic year in September 2020. However with the continued Covid-19 situation and government guidance and risk assessment the madrasah continued to teach online.

Despite the Covid-19 related issues and financial difficulties the madrasah was able continue meeting costs through the support of donations and government grants.

## **FUTURE PLANS**

The Madrasah is planning to increase its intake of students for the future and utilize the spare capacity and taking admissions for a nursery class.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**MADRASAH IMAM BUKHARI**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31ST AUGUST 2021**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
06951099 (England and Wales)

**Registered Charity number**  
1131563

**Registered office**  
159 Loughborough Road  
Leicester  
Leicestershire  
LE4 5LR

**Trustees**

Mr Z H Patel Principal and Chair  
Mr A R Kali Sales Assistant  
Mr Y Makadam Manager  
Mr A A Moti Self-employed  
Mr K A Patel Minister of Religion

**Company Secretary**

Mr K A Patel

**Independent Examiner**

Watergates Ltd  
109 Coleman Road  
Leicester  
LE5 4LE

Approved by order of the board of trustees on 12th April 2022 and signed on its behalf by:

Mr Z H Patel - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MADRASAH IMAM BUKHARI**

---

**Independent examiner's report to the trustees of Madrasah Imam Bukhari ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nazir Malida FCCA  
FCCA  
Watergates Ltd  
109 Coleman Road  
Leicester  
LE5 4LE

12th April 2022

**MADRASAH IMAM BUKHARI**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST AUGUST 2021**

	<b>Notes</b>	<b>YEAR ENDED 31.8.21 Unrestricted fund £</b>	<b>PERIOD 1.4.19 TO 31.8.20 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>5,248</b>	2,561
<b>Charitable activities</b>			
Educational services		<b>79,039</b>	137,272
<b>Total</b>		<b>84,287</b>	139,833
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Educational services		<b>99,560</b>	132,198
<b>NET INCOME/(EXPENDITURE)</b>		<b>(15,273)</b>	7,635
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>16,225</b>	8,590
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>952</b>	16,225

The notes on page 0 form part of these financial statements

**MADRASAH IMAM BUKHARI**  
**STATEMENT OF FINANCIAL POSITION**  
**31ST AUGUST 2021**

	Notes	31/8/21 Unrestricted fund £	31/8/20 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	788	333
<b>CURRENT ASSETS</b>			
Debtors	7	1,140	9,240
Cash at bank and in hand		3,563	8,452
		<u>4,703</u>	<u>17,692</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(4,539)	(1,800)
		<u>164</u>	<u>15,892</u>
<b>NET CURRENT ASSETS</b>			
		<u>164</u>	<u>15,892</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>952</u>	<u>16,225</u>
<b>NET ASSETS</b>			
		<u>952</u>	<u>16,225</u>
<b>FUNDS</b>			
Unrestricted funds	9	952	16,225
<b>TOTAL FUNDS</b>			
		<u>952</u>	<u>16,225</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes on page 0 form part of these financial statements

**MADRASAH IMAM BUKHARI**

**STATEMENT OF FINANCIAL POSITION - continued  
31ST AUGUST 2021**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 12th April 2022 and were signed on its behalf by:

Mr Z H Patel - Trustee

The notes on page 0 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2021

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**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on cost

**TAXATION**

The charity is exempt from corporation tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST AUGUST 2021**

**2. NET INCOME/(EXPENDITURE)**

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

	<b>YEAR ENDED</b>	<b>PERIOD</b>
	<b>31.8.21</b>	<b>1.4.19</b>
	<b>£</b>	<b>TO</b>
	<b>31.8.20</b>	<b>£</b>
Depreciation - owned assets	<u>210</u>	<u>506</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st August 2021 nor for the period ended 31st August 2020.

Mr Z H Patel is a trustee of the Charity in the current and previous year. Mr Z H Patel was paid £9802.73 ( 2020 17m - £11,561) for his duties as principal.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31st August 2021 nor for the period ended 31st August 2020.

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>YEAR ENDED</b>	<b>PERIOD</b>
	<b>31.8.21</b>	<b>1.4.19</b>
	<b>TO</b>	<b>31.8.20</b>
Teaching staff	<u>17</u>	<u>17</u>
Administrative staff	<u>3</u>	<u>3</u>
	<u>20</u>	<u>20</u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund</b>
	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	2,561
<b>Charitable activities</b>	
Educational services	137,272
<b>Total</b>	<u>139,833</u>
<b>EXPENDITURE ON</b>	

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2021

<b>5.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>		<b>Unrestricted fund £</b>
	<b>Charitable activities</b>		
	Educational services		132,198
			7,635
	<b>NET INCOME</b>		
	<b>RECONCILIATION OF FUNDS</b>		
	Total funds brought forward		8,590
			16,225
	<b>TOTAL FUNDS CARRIED FORWARD</b>		16,225
<b>6.</b>	<b>TANGIBLE FIXED ASSETS</b>		<b>Fixtures and fittings £</b>
	<b>COST</b>		
	At 1st September 2020		4,494
	Additions		665
			5,159
	At 31st August 2021		
	<b>DEPRECIATION</b>		
	At 1st September 2020		4,161
	Charge for year		210
			4,371
	At 31st August 2021		
	<b>NET BOOK VALUE</b>		
	At 31st August 2021		788
	At 31st August 2020		333
<b>7.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		<b>31/8/21</b>	<b>31/8/20</b>
		£	£
	Trade debtors	1,006	9,113
	Prepayments and accrued income	134	127
		1,140	9,240
		1,140	9,240

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2021

## 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/21 £	31/8/20 £
Accruals and deferred income	<u>4,539</u>	<u>1,800</u>

## 9. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	16,225	(15,273)	952
<b>TOTAL FUNDS</b>	<u>16,225</u>	<u>(15,273)</u>	<u>952</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	84,287	(99,560)	(15,273)
<b>TOTAL FUNDS</b>	<u>84,287</u>	<u>(99,560)</u>	<u>(15,273)</u>

## Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>			
General fund	8,590	7,635	16,225
<b>TOTAL FUNDS</b>	<u>8,590</u>	<u>7,635</u>	<u>16,225</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	139,833	(132,198)	7,635
<b>TOTAL FUNDS</b>	<u>139,833</u>	<u>(132,198)</u>	<u>7,635</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st August 2021.

**MADRASAH IMAM BUKHARI**

England & Wales - Charity number 1131563

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# Accounts

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**REGISTERED COMPANY NUMBER: 06951099 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1131563**

**TRUSTEES' REPORT AND**  
**FINANCIAL STATEMENTS**  
**FOR THE PERIOD**  
**1ST APRIL 2019 TO 31ST AUGUST 2020**

**FOR**

**MADRASAH IMAM BUKHARI**  
**(A COMPANY LIMITED BY GUARANTEE)**

Watergates Ltd  
109 Coleman Road  
Leicester  
LE5 4LE

**MADRASAH IMAM BUKHARI**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE PERIOD 1ST APRIL 2019 TO 31ST AUGUST 2020**

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## MADRASAH IMAM BUKHARI

### TRUSTEES' REPORT FOR THE PERIOD 1ST APRIL 2019 TO 31ST AUGUST 2020

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1st April 2019 to 31st August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Madrasah Imam Bukhari aims to advance the religion of Islam by providing Islamic education in accordance with the sunni school of thought.

##### **Public benefit**

The School provides language and citizenship classes as well encouraging the students to promote racial and religious harmony.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Although the school has managed to successfully complete another year due to the Covid-19 crisis students were unable to sit the end of year assessments. However teaching continued through an online remote basis.

The school provides a unique teaching system with continual assessment for its students and teaching staff. Where on a weekly basis a teaching plan is given to individual teachers and at the the end of the week the students are assessed on what they have been taught through the teaching plan.

The school has a tailored syllabus for its eldest students 12 to 13 year olds where the syllabus is drawn up according to relevance rather than the norm of working through teaching books.

The adult women classes introduced last year which run 4 days a week continued in the year, these were provided on a voluntary basis.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The school runs a minimum reserves policy with an aim to offset costs and keep a modest surplus.

The school has had a lower uptake of new students and those completing studies, as well as a number of parents who through financial hardship have been unable to pay fees, which has reflected in lower fee income.

The current situation with Covid-19 has meant that the madrasah had to be closed to students since late March, with teaching taking place on a remote online basis. Unfortunately with the students not being onsite a considerable number of student fees were not received meaning it could not sustain ongoing costs. The madrasah had to make the difficult decision of temporary closure in late May to the end of August resuming for the new academic year in September 2020.

Despite the Covid-19 related issues and financial difficulties the madrasah was able continue meeting costs through the support of donations and government grants.

#### **FUTURE PLANS**

The Madrasah is planning to increase its intake of students for the future and utilize the spare capacity and taking admissions for a nursery class

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**MADRASAH IMAM BUKHARI**

**TRUSTEES' REPORT  
FOR THE PERIOD 1ST APRIL 2019 TO 31ST AUGUST 2020**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
06951099 (England and Wales)

**Registered Charity number**  
1131563

**Registered office**  
159 Loughborough Road  
Leicester  
Leicestershire  
LE4 5LR

**Trustees**  
Mr Z H Patel Principal and Chair  
Mr A R Kali Sales Assistant  
Mr Y Makadam Manager  
Mr A A Moti Self-employed  
Mr K A Patel Minister of Religion

**Company Secretary**  
Mr K A Patel

**Independent Examiner**  
Watergates Ltd  
109 Coleman Road  
Leicester  
LE5 4LE

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mr Z H Patel - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MADRASAH IMAM BUKHARI**

---

**Independent examiner's report to the trustees of Madrasah Imam Bukhari ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the period 1st April 2019 to 31st August 2020.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nazir Malida FCCA  
FCCA  
Watergates Ltd  
109 Coleman Road  
Leicester  
LE5 4LE

Date: .....

MADRASAH IMAM BUKHARI

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD 1ST APRIL 2019 TO 31ST AUGUST 2020

	Notes	PERIOD 1.4.19 TO 31.8.20 Unrestricted fund £	YEAR ENDE 31.3.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		2,561	2,501
<b>Charitable activities</b>			
Educational services		137,272	98,651
<b>Total</b>		<b>139,833</b>	101,152
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Educational services		132,198	102,328
<b>NET INCOME/(EXPENDITURE)</b>		<b>7,635</b>	(1,176)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		8,590	9,766
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>16,225</b>	8,590

The notes on page 0 form part of these financial statements

**MADRASAH IMAM BUKHARI**  
**STATEMENT OF FINANCIAL POSITION**  
**31ST AUGUST 2020**

	Notes	31/8/20 Unrestricted fund £	31/3/19 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	333	839
<b>CURRENT ASSETS</b>			
Debtors	7	9,240	2,724
Cash at bank and in hand		8,452	8,293
		<u>17,692</u>	<u>11,017</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(1,800)	(3,266)
		<u>15,892</u>	<u>7,751</u>
<b>NET CURRENT ASSETS</b>			
		<u>16,225</u>	<u>8,590</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>16,225</u>	<u>8,590</u>
<b>NET ASSETS</b>			
		<u>16,225</u>	<u>8,590</u>
<b>FUNDS</b>			
Unrestricted funds	9	16,225	8,590
<b>TOTAL FUNDS</b>			
		<u>16,225</u>	<u>8,590</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31st August 2020.

The members have not required the company to obtain an audit of its financial statements for the period ended 31st August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes on page 0 form part of these financial statements

**MADRASAH IMAM BUKHARI**

**STATEMENT OF FINANCIAL POSITION - continued**  
**31ST AUGUST 2020**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
Mr Z H Patel - Trustee

The notes on page 0 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 1ST APRIL 2019 TO 31ST AUGUST 2020

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**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on cost

**TAXATION**

The charity is exempt from corporation tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

MADRASAH IMAM BUKHARI

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1ST APRIL 2019 TO 31ST AUGUST 2020

2. NET INCOME/(EXPENDITURE)

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

	PERIOD 1.4.19 TO 31.8.20 £	YEAR ENDED 31.3.19 £
Depreciation - owned assets	<u>506</u>	<u>674</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31st August 2020 nor for the year ended 31st March 2019.

Mr Z H Patel is a trustee of the Charity in the current and previous year. Mr Z H Patel was paid £11,561 (31/03/2019 - £8,652) for his duties as principal.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the period ended 31st August 2020 nor for the year ended 31st March 2019.

4. STAFF COSTS

The average monthly number of employees during the period was as follows:

	PERIOD 1.4.19 TO 31.8.20	YEAR ENDED 31.3.19
Teaching staff	17	19
Administrative staff	3	4
	<u>20</u>	<u>23</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	2,501
<b>Charitable activities</b>	
Educational services	98,651
<b>Total</b>	<u>101,152</u>
<b>EXPENDITURE ON</b>	

MADRASAH IMAM BUKHARI

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1ST APRIL 2019 TO 31ST AUGUST 2020

<b>5.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>		<b>Unrestricted fund</b>
			<b>£</b>
	<b>Charitable activities</b>		
	Educational services		102,328
			<hr/>
	<b>NET INCOME/(EXPENDITURE)</b>		<b>(1,176)</b>
	 <b>RECONCILIATION OF FUNDS</b>		
	Total funds brought forward		9,766
			<hr/>
	<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>8,590</b>
			<hr/> <hr/>
 <b>6.</b>	 <b>TANGIBLE FIXED ASSETS</b>		
			<b>Fixtures and fittings</b>
			<b>£</b>
	<b>COST</b>		
	At 1st April 2019 and 31st August 2020		<b>4,494</b>
			<hr/>
	<b>DEPRECIATION</b>		
	At 1st April 2019		<b>3,655</b>
	Charge for year		<b>506</b>
			<hr/>
	At 31st August 2020		<b>4,161</b>
			<hr/>
	<b>NET BOOK VALUE</b>		
	At 31st August 2020		<b>333</b>
			<hr/> <hr/>
	At 31st March 2019		839
			<hr/> <hr/>
 <b>7.</b>	 <b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		<b>31/8/20</b>	<b>31/3/19</b>
		<b>£</b>	<b>£</b>
	Trade debtors	<b>9,113</b>	2,275
	Prepayments and accrued income	<b>127</b>	449
		<hr/>	<hr/>
		<b>9,240</b>	<b>2,724</b>
		<hr/> <hr/>	<hr/> <hr/>

MADRASAH IMAM BUKHARI

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1ST APRIL 2019 TO 31ST AUGUST 2020

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/20	31/3/19
	£	£
Social security and other taxes	-	393
Wages control account	-	393
Accruals and deferred income	<b>1,800</b>	2,480
	<u><b>1,800</b></u>	<u>3,266</u>

9. MOVEMENT IN FUNDS

	At 1.4.19	Net movement in funds	At 31.8.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>8,590</b>	<b>7,635</b>	<b>16,225</b>
	<u>8,590</u>	<u>7,635</u>	<u>16,225</u>
<b>TOTAL FUNDS</b>	<u><b>8,590</b></u>	<u><b>7,635</b></u>	<u><b>16,225</b></u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>139,833</b>	<b>(132,198)</b>	<b>7,635</b>
	<u>139,833</u>	<u>(132,198)</u>	<u>7,635</u>
<b>TOTAL FUNDS</b>	<u><b>139,833</b></u>	<u><b>(132,198)</b></u>	<u><b>7,635</b></u>

Comparatives for movement in funds

	At 1.4.18	Net movement in funds	At 31.3.19
	£	£	£
<b>Unrestricted funds</b>			
General fund	9,766	(1,176)	8,590
	<u>9,766</u>	<u>(1,176)</u>	<u>8,590</u>
<b>TOTAL FUNDS</b>	<u>9,766</u>	<u>(1,176)</u>	<u>8,590</u>

MADRASAH IMAM BUKHARI

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1ST APRIL 2019 TO 31ST AUGUST 2020

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9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	101,152	(102,328)	(1,176)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>101,152</u>	<u>(102,328)</u>	<u>(1,176)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31st August 2020.