

BAYT UL MAQDIS FOUNDATION

England & Wales · Charity number 1139176

Details

Other names BAYT UI MAQDIS FOUNDATION

Status Registered

Legal form Charitable company

Company number [07274585](#)

Registered 2010-11-23

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

Contact

Address 968 North Circular Road
Second Floor
London
NW2 7UZ

Phone 020 3772 7085

Email admin@bmfoundation.org.uk

Website www.bmfoundation.org.uk

Activities

Objects: THE OBJECTS ARE THE RELIEF OF FINANCIAL HARDSHIP, SICKNESS AND THE PRESERVATION OF HEALTH AND THE ADVANCEMENT OF EDUCATION AMONGST THE ARAB POPULATION IN ISRAEL AND TO ADVANCE THE TENETS OF THE ABRAHARNIC FAITHS (ISLAM, CHRISTIANITY AND JUDAISM) IN ISRAEL

Activities: Activities Aims Providing a variety of services for the needy people in Al-Quds & its surrounding. Preserve the architectural heritage of Al-Quds VISSION Leading institution in supporting the development of Bayt UL Maqdis to become symbol of human civilization Mission Preserve the architectural features, cultural and heritage of Bayt UL Maqdis.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** ISRAEL
- Israel

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£421,600	£356,560	-	-
2024-06-30	£443,217	£350,411	-	-
2023-06-30	£332,482	£330,113	-	-
2022-06-30	£332,087	£277,944	-	-
2021-06-30	£307,457	£195,041	-	-

Trustees

Name	Role	Appointed
Dr ADEL ABDUL-QADIR MOHAMED SABIR		
Rachid Aissou		2023-04-13

BAYT UL MAQDIS FOUNDATION

England & Wales - Charity number 1139176

Accounts



BAYT UL MAQDIS
FOUNDATION

Company Number: 07274585
Registered Charity Number 1139176

Bayt Ul Maqdis Foundation

**Annual Report & Financial Statements
for the Year Ended**

30th June 2025



Bayt ul Maqdis Foundation

Annual Report & Financial Statements

Contents

	Page
Directors/Trustee's Report	3
Independent Accountants' report	11
Statement of Financial Activities	13
Balance sheet	14
Notes to the accounts	15



The Report of the Trustees for the Year Ended 30th June 2025

The trustees are pleased to present their annual report and financial statements of the charity for the year ending 30th June 2025.

Reference and Administrative details:

Constitution

Bayt ul Maqdis Foundation (BMF) is a charitable organisation founded in 2010. It operates under a Memorandum and Articles of Association dated 4th June 2010 and is registered with the Charity Commission (Registered Charity Number 1139176) and Companies House (Registered Number 07274585) as a company limited by guarantee without share capital.

Registered Office and Headquarters

Bayt UI Maqdis Foundation
968 North Circular Road,
Second Floor,
London, NW2 7UZ

Telephone: 0203 772 7085

Email: Admin@BMFoundation.org.UK

Website: www.BMFoundation.org.uk

Directors/Trustees

The Directors of the charitable company (the charity) are its trustees for the purposes of charity law and are collectively referred to as the trustees throughout this report. Trustees are appointed by the Board members.

At the time of signing the report the trustees are:

Dr Adel Sabir
Mr Rachid Aissou

The Bankers are:-

Al Rayan Bank PLC
44 Hans Crescent
Knightsbridge
London, SW1X 0LZ

Independent Examiners

Virtus FS
Chartered Certified Accountants
Kemp House
160 City Road
London, EC1V 2NX

Solicitors

Simons Muirhead Burton, 87-91 Newman Street, London W1T 3EY



Objectives and Activities of the Charity

As a small, specialised organisation, we organise our activities to be straightforward and impactful. We dedicate our resources to providing general humanitarian relief within a specific geographic area: Jerusalem and its surrounding regions.

Structure, Governance and Management

Bayt ul Maqdis Foundation is a company limited by guarantee, incorporated on 4 June 2010, and governed by its Memorandum and Articles of Association.

Governance and Strategic Oversight

The Board of Trustees holds ultimate responsibility for the governance, strategy, and oversight of the charity. The Trustees meet as required to review performance, approve major projects, assess risk, and ensure that all activities align with the charity's objects and regulatory obligations. They also meet to discuss the charity's affairs, approve significant grants, and confirm that all actions stay in line with our core mission and Charity Commission guidelines. All Trustees give their time freely and receive no remuneration.

Operational Management and Delegation

Given the focused, routine nature of our humanitarian relief work, the Board delegates the day-to-day management of the charity to a dedicated operational team. This team comprises a full-time Director and part-time Fundraising staff. The Director is responsible for the frontline delivery of programmes, maintaining regular communication with our local partners abroad, and ensuring that project feedback—including photos and financial evidence—is collected and reviewed. Fundraising staff manage donor relations and online campaigns to ensure the sustainability of our relief efforts. This structure enables the Trustees to concentrate on high-level governance and risk management, while the staff ensures that our humanitarian aid is delivered efficiently and consistently on the ground.

Direct Executive Oversight

We do not operate through multiple layers of bureaucracy. Instead, our model is based on direct, "Director-level" accountability:

Continuous Communication: Our full-time Director maintains regular telephone contact with the local partner's leadership to oversee ongoing projects.

On-the-Ground Verification: Periodic face-to-face meetings are held abroad between the BMF Director and the partner's directors. These meetings aim to review compliance, strengthen the working relationship, and assess project outcomes.

Mutual Accountability: Our partnership is governed by formal funding agreements that require the provision of full financial evidence and visual verification before any project is finalised.

By working with a single, well-vetted partner rather than multiple smaller groups, BMF maintains a high level of control and security. This focused approach ensures that the "Chain of Accountability" remains unbroken from the moment a donation is received in the UK to the moment it is hand-delivered to a beneficiary in Jerusalem.

Our Core Delivery Areas

Having a professional Director manage the daily operations enables us to concentrate on an effective and clear way of assisting:



Emergency Food Aid: Providing regular food parcels to families struggling to get by.

Seasonal Relief: Offering extra support when it is most needed, such as warmth and clothing during winter, and special assistance during Ramadan and Eid.

Family & Orphan Support: Building stability for the future through long-term sponsorships and school kits for children.

This simple approach ensures that the majority of our resources go directly to those we serve. It allows us to honour the trust our donors place in us while maintaining the dignity of the families we support.

Public Benefit Statement

The Trustees have carefully followed the Charity Commission's guidance on public benefit when reviewing our goals and planning for the future. We ensure that every project—from emergency food aid to supporting a child's education—is designed to provide genuine, life-changing assistance to the community we serve.

These benefits include:

- **Food Security:** Alleviating hunger and malnutrition by providing essential food parcels and hot meals to those in crisis.
- **Health and Warmth:** Protecting vulnerable individuals from harsh weather by providing winter clothing, blankets, and healthcare support.
- **Educational Opportunity:** Assisting children and orphans to stay in school by removing financial barriers and supplying the necessary kits for learning.

The help we offer is available to anyone in our area of work who needs it. We are committed to distributing aid fairly, solely based on who needs it most. By removing obstacles to support, we make sure we reach the most vulnerable members of the communities we serve.

Relationships Between the Charity and Related Parties

As outlined in our governing document, the Bayt ul Maqdis Foundation operates with complete independence. No external group or third party has the authority to appoint our Trustees. All board members are selected through our own internal process, ensuring we choose individuals based solely on their skills and commitment to our mission.

BMF is an independent charity. We are not part of any other organisation, nor do we belong to a larger umbrella group or federation. We have no subsidiary companies or corporate trustees.

All strategic, financial, and daily decisions are made by our Board of Trustees. This structure ensures that our resources and projects are managed without external influence, allowing the Board to take full responsibility for the charity's work.

By remaining independent, the Board guarantees that every decision is guided solely by our mission to assist those in need. We are dedicated to transparency and openness, maintaining a direct relationship with our donors and the families we serve to ensure every donation is utilised as effectively as possible.

Managing Conflicts of Interest

The Trustees of Bayt ul Maqdis Foundation (BMF) are dedicated to making all decisions solely in the best interests of the families we support and the charity as a whole. To uphold this trust, the Board follows a clear policy for managing potential conflicts of interest:



- **Honest Disclosure:** All Trustees and senior staff must declare any personal or financial interests that could possibly overlap with their duties to the charity.
- **No Financial Gain:** The Board ensures that no Trustee, or anyone connected to them, benefits financially from the charity's work. Any necessary transaction involving a related party is carefully checked, recorded, and reported in our accounts as required by law.
- **Fair Decision-Making:** If a potential conflict arises, the person involved must speak up immediately. They are then excluded from the discussion and have no part in the final decision.

Managing Risk and Compliance

The Trustees are fully aware of the challenges involved in operating within politically sensitive regions. To address these challenges, we have implemented a strict and thorough vetting process (due diligence). For us, managing risk is more than just a set of rules; it is an active, daily effort to ensure compliance with all UK and international regulations. Bayt ul Maqdis Foundation delivers its programmes through a strategic partnership with a well-established, reputable local charitable organisation based in Jerusalem. This partner is highly experienced and supported by local government and international bodies, ensuring it operates to the highest standards of humanitarian conduct.

The Trustees believe that by focusing solely on one specific area, we can uphold much higher standards of oversight. Because we have a clear and focused scope, we can more effectively monitor the "last mile" of aid delivery. This ensures that every donation is used transparently and reaches the intended recipients.

Safeguarding and Ethical Standards

We are deeply committed to safeguarding everyone we support, especially children and the elderly. Our safeguarding policies are central to everything we do. We ensure these standards are incorporated into our agreements with international partners, guaranteeing that anyone representing the charity treats people with the care, respect, and safety they deserve.

Financial Integrity and Data Protection

To honour the trust of our donors and protect the families we serve, we have established a robust system of safety checks and security measures:

- **Preventing Financial Crime:** We follow strict regulations to stop bribery, money laundering, and fraud. We have a zero-tolerance policy towards any misuse of funds.
- **Data Security:** We are fully compliant with GDPR and data protection laws. Whether you are a donor or someone receiving assistance, we handle your personal information with the highest level of security and care.
- **Regular Checks:** The Board reviews these safety measures annually. This ensures our systems remain strong, effective, and up to date with the latest laws.

Achievements and Performance

The 2024/25 financial year has been a period of ongoing success for the Bayt ul Maqdis Foundation. By leveraging our deep roots in the region and our efficient approach, we have been able to convert every donation into tangible, measurable support for the community in Jerusalem and the surrounding areas.



1. Food Security and Emergency Relief

Addressing food instability remained our primary focus this year.

- Our emergency response was tailored to reach those in greatest need, both during times of crisis and significant religious months. We successfully delivered over 3,600 high-quality food baskets and parcels, ensuring thousands of families had access to essential nutrition.
- Ramadan & Qurbani Programmes: Our seasonal initiatives provided a dignified safety net. Through the distribution of Hot Iftar meals, Zakat UI-Fitr, and Aqeeqah meat distributions, we honoured the intentions of our donors while meeting the most urgent local needs.

2. Orphan Support

We believe that consistent, predictable support is essential for a child's well-being. This year, we enhanced our sponsorship model to ensure no child is left behind: We maintained ongoing monthly financial support for 83 orphans. Beyond basic financial aid, we provided specialised gifts to orphans to promote the emotional well-being of children living in difficult circumstances.

3. Healthcare and Medical Intervention

Recognising that good health is the foundation of a stable life, BMF stepped in to support the local healthcare system: We facilitated the delivery of vital medical supplies and equipment to local clinics experiencing shortages.

4. Seasonal Protection and Sustainable Development

Our work balances immediate, life-saving aid with long-term investments in the community's future:

- During the harshest months of the year, we deployed an extensive relief package. This included 1,000 food parcels, along with hundreds of heavy blankets and clothing sets to protect families from the cold.
- We launched Women's Empowerment grants to help households become more independent. We also funded the planting of olive trees across multiple phases, providing a lasting economic and environmental legacy for the region.

Looking Ahead

As we progress into the upcoming financial year, the Bayt ul Maqdis Foundation remains committed to its mission of aiding vulnerable populations in Jerusalem and nearby areas. Having secured a notable increase in funding this year, our focus for the coming 12 months is on sustainability and accuracy.

Strategic Objectives

- We aim to expand the reach of our core programmes—specifically food security and winter relief—to assist more households while upholding our strict "last mile" verification standards to ensure every donation is properly accounted for.



- We look forward to increasing our impact by shifting from emergency aid to more structured support. This involves expanding our orphan sponsorship and educational programmes to help build a more stable future for the next generation.

We will continue to invest in our internal processes. This guarantees that as we expand, our governance remains robust and our reporting stays transparent, from the initial donation right through to the final handover on the ground.

A Message of Gratitude

The progress we have achieved this year highlights the collective effort of our community. We wish to extend our heartfelt gratitude to all our supporters, donors, and volunteers. Your ongoing commitment allows us to remain a lifeline for those in need—offering not only aid but also hope and dignity to the families we assist.

Financial Review

Availability of Funds

The Board of Trustees is confident that the charity's assets are adequate to meet all our current and future commitments. We keep a healthy level of funds (liquidity) to ensure that every project—whether funded by general donations or specific appeals—is completed on time and as promised.

Reserves Policy

The Trustees have established a reserves policy to ensure the continuity of the charity's core relief programmes. Given our commitment to long-term projects, such as orphan sponsorship and regular food aid, it is vital that the charity maintains a financial buffer to guard against unexpected income fluctuations or sudden rises in operational costs. The Board of Trustees aims to hold a level of free reserves (unrestricted funds not tied up in fixed assets) equivalent to six months of average charitable expenditure.

By the end of the 2024/2025 financial year, the charity's reserves aligned with this policy. The Trustees are confident that the current funds are adequate to provide a stable foundation for our operations throughout the coming year, ensuring we remain a "going concern" even amidst regional or economic challenges.

Going Concern

The Board of Trustees is confident that the Bayt ul Maqdis Foundation has the resources necessary to continue its work for the foreseeable future. In reaching this conclusion, we have carefully considered the charity's current financial position and our track record of successfully fundraising for our core humanitarian programmes.

Therefore, the Trustees continue to prepare these financial statements on a 'going concern' basis. We are not aware of any significant uncertainties that would prevent the charity from maintaining its activities for at least twelve months from the date these accounts are approved.

Transactions and Financial Position

The financial statements are set out on pages 12 to 19



The financial statements have been prepared in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice' applicable to charities preparing their accounts in line with the Statement of Recommended Practice and Section IA of FRS102. The trustees consider the charity's financial performance during the year to have been satisfactory.

The Statement of Financial Activities shows that there was a net inflow of £65,040 in incoming resources for the year; for 2024, the net inflow is expected to be £92,806. The majority of expenditure is spent on delivering the charitable activities outlined in the Charity's aims and objectives.

Expenditure and Resource Allocation

Most of the charity's expenditure is directly allocated to carrying out our charitable activities. By maintaining an efficient operational model, we guarantee that the majority of donor funds are used for frontline humanitarian aid in Jerusalem and nearby regions, including food aid, seasonal relief, and support for orphans. The Trustees remain dedicated to scrutinising all costs to ensure that as many resources as possible reach those in need.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the accounts in accordance with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. This includes the requirement to prepare the financial statements in accordance with the Statement of Recommended Practice (SORP) and Section 1A of FRS 102.

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year that give a true and fair view of the charity's state of affairs as at the end of the financial year and of the charity's surplus or deficit. In preparing those financial statements, the Trustees are required to:-

In preparing those financial statements, the Trustees are required to:

- Prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The law requires the Trustees not to approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its surplus or deficit for the year.

The Trustees are also responsible for maintaining adequate accounting records that, at any time, disclose the charity's financial position with reasonable accuracy. These records must be sufficient to show and explain the charity's transactions and enable the Trustees to ensure that the financial statements comply with relevant charity legislation.



Furthermore, the Trustees are responsible for protecting the charity's assets and for taking reasonable steps to prevent and detect fraud and other irregularities. The Trustees confirm they are responsible for the content of the Trustees' Report, and that the independent examiner/accountant has no responsibility for the narrative content of that report.

Audit Exemption Statement

For the financial year in question, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to the accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

This report was approved by the Board of Trustees on 27th March 2026 and signed on its behalf by:

A Sabir

Dr A Sabir
Chair of the Board of Trustees



Independent Examiner's Report to the Trustees of Bayt ul Maqdis Foundation On the accounts for the year ended 30 June 2025

I report to the trustees on my examination of the accounts of **Bayt ul Baqdis Foundation** (the "Charity") for the year ended **30 June 2025**, which comprise the **Statement of Financial Activities**, the **Balance Sheet**, and the **related notes to the accounts**.

Responsibilities of the Trustees

The trustees are responsible for preparing the accounts in accordance with the requirements of the Charities Act 2011.

The trustees consider that, under section 144(2) of the Charities Act 2011, an audit is not required for this year and that an independent examination is required. The trustees are also responsible for maintaining adequate accounting records that, with reasonable accuracy, disclose the Charity's financial position at any time and enable them to ensure that the accounts comply with the Charities Act 2011.

Responsibilities of the Independent Examiner

My responsibility is to examine the accounts in accordance with section 145 of the Charities Act 2011 and to follow the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination involves a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence required in an audit; consequently, no opinion is given as to whether the accounts present a true and fair view.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the applicable guidance issued by the Charity Commission. In planning and performing my examination, I considered whether there were matters that required me to be satisfied that, in all material respects:

- proper accounting records have been kept in accordance with section 130 of the Charities Act 2011; and
- the accounts agree with the accounting records, and
- the accounts comply with the applicable requirements of the Charities (Accounts and Reports) Regulations 2008, except for any requirement that the accounts give a true and fair view, which is not a matter considered as part of an independent examination.



Independent Examiner's Statement

In connection with my examination, **no matter has come to my attention:**

1. which gives me reasonable cause to believe that, in any material respect:
 - proper accounting records have not been kept; or
 - the accounts do not accord with the accounting records; or
 - the accounts do not comply with the applicable legal and regulatory requirements; or
2. to which, in my professional judgement, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Examiner's Qualification and Signature

The independent examiner's relevant professional qualification is Chartered Certified Accountant, and I am qualified to undertake the examination under section 145 of the Charities Act 2011.

J Akhtar FCCA DcHA
Virtus FS
Chartered Certified Accountants

Date: 27 March 2026

Bayt ul Maqdis Foundation
Statement of Financial Activities for the year ended 30th June 2025

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2025 £	2025 £	2025 £	2024 £
Income & Endowments					
Donations & legacies	4	252,229	169,371	421,600	443,217
Total Income		252,229	169,371	421,600	443,217
Expenditure on					
Raising Funds		75,234	-	75,234	85,333
Charitable activities	5	45,564	235,762	281,326	265,078
Total expenditure		120,798	235,762	356,560	350,411
Net Income/(Expenditure)		131,431	(66,391)	65,040	92,806
Transfers between funds		(66,391)	66,391	-	-
Net Income after transfers		65,040	-	65,040	92,806
Reconciliation of funds					
Total funds brought forward		549,570	-	549,570	456,764
Total Funds carried forward	9	614,610	-	614,610	549,570

The statement of financial activities includes all gains and losses recognised in the year.

All activities derive from continuing operations

The notes on pages 14 to 19 form an integral part of these accounts.

Company and Charity Balance Sheet
Bayt ul Maqdis Foundation Balance Sheet as at 30 June 2025

	Notes	2025	2024
		£	£
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Tangible assets		-	-
Total fixed assets		-	-
Current assets			
Debtors		-	-
Cash at bank and in hand	618,610	560,897	
Total current assets	618,610	560,897	
Creditors:-			
amounts due within one year	8 (4,000)	(11,327)	
Net current assets		614,610	549,570
Total assets less current liabilities		614,610	549,570
Net assets including pension asset / liability		614,610	549,570
<i>The funds of the charity :</i>			
Unrestricted income funds			
Unrestricted revenue accumulated funds	614,610	549,570	
Restricted income funds			
		-	-
Total charity funds	9	614,610	549,570

A Sabir

Dr A Sabir
Chair of the Board of Trustees

Approved by the board of trustees on 27th March 2026

For the year ending 30th June 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes on pages 14 to 19 form an integral part of these accounts.

Notes to the Financial Statements

1. Accounting Policies

The principal accounting policies adopted, judgements, and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Section IA of FRS102 and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The charity has taken advantage of the exemption from the requirement to produce a cash flow statement.

The Charity meets the definition of a public entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction unless otherwise stated in the relevant accounting policy note.

b) Preparation of the Accounts on a Going Concern Basis

The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern. There were no key judgements made by the Trustees which have a significant effect on the accounts, and there are no sources of estimation uncertainty at the reporting date that pose a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next accounting period.

c) Income Recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received, and the amount can be measured reliably.

- Unrestricted Funds: These are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Restricted Funds: These are subjected to specific restrictive conditions imposed by the donor or by the nature of the appeal.

d) Expenditure and Irrevocable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under the following headings:

- Expenditure on Charitable Activities: Includes the direct costs of humanitarian projects and programmes undertaken to further the purposes of the charity.
- Raising Funds: Costs associated with attracting donations and managing fundraising campaigns.
- Support Costs: Includes administrative and overhead costs (such as salary costs) that support the delivery of charitable activities but are not directly involved in frontline aid.
- Governance Costs: Includes expenditure related to the strategic management of the charity and compliance with constitutional and statutory requirements (e.g., Independent Examination fees).

e) Cost Allocation and Apportionment

Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources. Specifically:

- **Support and Governance Costs:** Allocated on the basis of estimated time spent and salary costs associated with different activities.
- **Irrecoverable VAT:** Charged as a cost against the activity for which the expenditure was incurred.

Notes to the accounts (continued)

f) Tangible Fixed Assets

Individual fixed assets costing £1,000 or more are capitalised at cost and depreciated over their estimated useful economic lives on a straight-line basis. The charity has not acquired any assets meeting this threshold in the current or prior year.

- Depreciation Rate: Computer and Office equipment is depreciated at 25% per annum.

g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h) Cash at Bank and In Hand

Cash at bank and in hand includes cash and short-term, highly liquid investments in deposit accounts with a maturity of three months or less.

i) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts.

j) Taxation

The charity meets the definition of a charitable company for UK taxation purposes (Paragraph 1 Schedule 6 Finance Act 2010). Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992. No corporation tax liability arises in these accounts.

k) Fund Accounting

Funds held by the charity are:

- **Unrestricted General Funds:** These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- **Restricted Funds:** These are funds subject to specific conditions imposed by the donors or through the terms of a specific appeal. The Charity at present holds no restricted funds.

Notes to the accounts (continued)

2. Surplus/(Deficit) for the financial year

	2025	2024
	£	£
Revenue from ordinary activities	65,040	92,806

3. Expenses paid to trustees

	2025	2024
	£	£
The aggregate amount of expenses paid to trustees was	Nil	Nil

4. Resources by Activity

	Bayt ul Maqdis	2025	2024
	£	Total	Total
		£	£
<i>Income</i>			
Donations from individuals	412,460	412,460	436,044
Gift Aid	9,140	9,140	7,173
Total Income	<hr/> 421,600	<hr/> 421,600	<hr/> 443,217
<i>Raising funds</i>	75,234	75,234	85,333
<i>Charitable activities</i>	235,762	235,762	225,258
<i>Project support costs and compliance</i>	45,564	45,564	39,820
Total expenditure	<hr/> 356,560	<hr/> 356,560	<hr/> 350,411
Net Incoming Resources	<hr/> 65,040	<hr/> 65,040	<hr/> 92,806

Notes to the accounts (continued)

5. Analysis of charitable expenditure by activity

	Bayt ul Maqdis £	2025 Total £	2024 Total £
Nature of charitable expenditure			
Activities undertaken directly	235,762	235,762	225,258
Project support costs	45,564	45,564	39,820
Total charitable expenditure analysed by activity	<u>281,326</u>	<u>281,326</u>	<u>265,078</u>

An explanation of the main features of charitable expenditure is given in note 1 to the accounts

6. Staff Costs and Emoluments

	2025 £	2024 £
Gross Salaries	58,009	56,521
Employer's National Insurance	-	-
	<u>58,009</u>	<u>56,521</u>

Numbers of full time equivalents employees

	2025	2024
Raising Funds and Awareness Raising	2	2
Support and Administration	2	2

There were no fees or other remuneration to the trustees.

There were no employees with emoluments exceeding £60,000 per annum.

7. Tangible functional fixed assets

The company had no tangible fixed assets for the year ended 30 June 2025 (prior year £Nil).

8. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,350	1,350
Taxation & Social Security	2,649	9,977
	<u>3,999</u>	<u>11,327</u>

Notes to the accounts (continued)

9. Analysis of assets and liabilities representing funds

At 30 June 2025	Unrestricted funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	-	-	-
Current Assets	618,610	-	618,610
Current Liabilities	(4,000)	-	(4,000)
	<u>614,610</u>	<u>-</u>	<u>614,610</u>

At 30 June 2024	Unrestricted funds	Restricted funds	Total Funds
Tangible Fixed Assets	-	-	-
Current Assets	560,897	-	560,897
Current Liabilities	(11,327)	-	(11,327)
	<u>549,570</u>	<u>-</u>	<u>549,570</u>

The individual funds included above are :-

	Funds at 2024 £	Movements in Funds as below £	Transfers Between funds £	Funds at 2025 £
Bayt ul Maqdis	<u>549,570</u>	<u>65,040</u>	<u>-</u>	<u>614,610</u>
	<u>549,570</u>	<u>65,040</u>	<u>-</u>	<u>614,610</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources £	Outgoing Resources £	Gains & Losses £	Movement in funds £
Bayt ul Maqdis	<u>421,600</u>	<u>356,560</u>	<u>-</u>	<u>65,040</u>
	<u>421,600</u>	<u>356,560</u>	<u>-</u>	<u>65,040</u>

10. Endowment Funds

The charity had no endowment funds in the year ended 2025 or in the year ended 2024.

BAYT UL MAQDIS FOUNDATION

England & Wales - Charity number 1139176

Accounts



BAYT UL MAQDIS
FOUNDATION

Company Number: 07274585
Registered Charity Number 1139176

Bayt Ul Maqdis Foundation

**Annual Report & Financial
Statements for the Year Ended**

30th June 2024



Bayt ul Maqdis Foundation

Annual Report & Financial Statements

Contents

	Page
Directors/Trustee's Report	3
Independent Accountants' report	9
Statement of Financial Activities	10
Balance sheet	11
Notes to the accounts	12



The Report of the Trustees for the Year Ended 30th June 2024

The trustees are pleased to present their annual report and financial statements of the charity for the year ended 30th June 2024.

Reference and Administrative details:

Constitution

Bayt ul Maqdis Foundation (BMF) is a charitable organisation established in 2010. It is constituted under a Memorandum and Articles of Association incorporated on 4th June 2010 and is registered with the Charity Commission (Registered Charity Number 1139176), and with Companies House, (Registered Number 07274585), as a company limited by guarantee and without share capital.

Registered Office and Headquarters

Bayt UI Maqdis Foundation
968 North Circular Road,
Second Floor,
London, NW2 7UZ

Telephone: 0203 772 7085
Email: Admin@BMFoundation.org.UK
Website: www.BMFoundation.org.uk

Directors/Trustees

The Directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report collectively referred to as the trustees. Trustees are appointed by the Board members.

At the time of signing the report the trustees are:

Dr Adel Sabir
Mr Rachid Aissou

The Bankers are:-

Al Rayan Bank PLC
44 Hans Crescent
Knightsbridge
London, SW1X 0LZ

Independet Examiners

Virtus Financial Services
Chartered Certified Accountants
Kemp House
160 City Road
London, EC1V 2NX

Solicitors

Simons Muirhead Burton, 87-91 Newman Street, London W1T 3EY



Structure, Governance and Management

The current working trustees are responsible for the general control and management of the charity. These trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet as and when required to discuss the business of the charity and are responsible for all decisions taken in relation to running the charity and activities provided by the charity. Upon induction, trustees are provided with adequate training and are kept well informed and updated regarding Charity Commission guidelines and expectations of them as trustees.

Objectives and Activities of the Charity

The charity's primary objectives are focused on alleviating financial hardship, addressing health-related challenges, and promoting education within the Arab communities, with a particular focus on Jerusalem and the surrounding areas. These efforts aim to improve the quality of life for individuals facing socio-economic difficulties and to provide essential support to vulnerable populations in the region.

Relationships Between the Charity and Related Parties

The governing document of the charity, which outlines the rules and regulations for its operations, clearly states that no external body has the authority to appoint charity trustees. As such, all trustees of BMF are appointed through internal processes, ensuring complete independence in the selection and appointment of individuals to the Board.

BMF does not have any corporate trustees or subsidiary organisations, nor is it part of any larger umbrella group of charities. The charity operates as a stand-alone organisation, meaning that all decisions regarding its governance, financial operations, and strategic direction are made by the charity's Board of Trustees without external influence from third-party entities.

Given the independent nature of the charity, all decisions made by the Board of Trustees are based on the charity's established objectives and are guided by the principles of transparency, accountability, and good governance. The charity is committed to maintaining an open and clear relationship with its donors, beneficiaries, and the wider community, ensuring that resources are used efficiently and in line with the charity's mission.

Activities During the Year (2023/2024)

The charity continued to make a meaningful impact throughout the year 2023/2024, fulfilling its mission through various initiatives designed to support those in need. The following are the key activities carried out during the reporting period:

1. Winter Aid Campaign

As the harsh winter months approached, the charity launched its Winter Aid Campaign to support families suffering from economic hardship in the Jerusalem area. Many families struggle to meet basic needs during the colder months, especially those without adequate heating. With the generous contributions of our donors, the charity was able to distribute blankets and provide clothes and food parcels to 1400 families, helping them endure the cold and protect their health during the winter season.



2. Food Parcel Distribution

In recognition of the ongoing financial difficulties faced by many families in the region, the charity continued its Food Parcel Distribution Programme. Throughout the year, 500 families in need were provided with regular food parcels, containing essential food items such as rice, lentils, flour, oil, and canned goods. These parcels were carefully designed to ensure that basic nutritional needs were met, helping to alleviate the financial burden of grocery expenses for families who are struggling to make ends meet. The total allocated to this project amounted to £52,945

3. Ramadan Aid Programme

During the holy month of Ramadan, the charity intensified its efforts to provide for the vulnerable, especially considering the economic hardships exacerbated by high unemployment rates and inflation in the region. The Ramadan Aid Programme aimed to meet the increased need for food, emotional support, and community during this special time. Through the generosity of our supporters, the charity provided food parcels to 1,550 families and distributed hot iftar meals each evening to ensure that families could break their fast with dignity. This initiative not only provided sustenance but also offered a sense of solidarity and connection to the broader community. The total allocated to this project amounted to £79,484.

4. Orphans Aid Programme

As part of our ongoing commitment to support vulnerable children, the charity's Orphans Aid Programme continued its vital work through the Child Sponsorship Programme. A total of £55,181 was allocated to support 125 orphaned children throughout the year. These funds were used for various essential needs, including the purchase of food parcels, school uniforms, school bags, and stationery to help ensure that these children could attend school and receive an education, which is key to breaking the cycle of poverty. In addition, the charity facilitated emotional and social support, helping to provide these children with a sense of normalcy and care in the absence of parental support.

5. Qurbani/Adha – Eid al-Adha Campaign

In observance of Eid al-Adha, the charity launched its annual Qurbani/Adha Campaign to provide for families in need during the festive season. Through this initiative, the charity distributed qurbani meat parcels to 2250 families, ensuring that they could partake in the traditional Eid meal. In addition to the meat parcels, the charity also distributed Eid clothes to children, helping them celebrate the holiday with joy and dignity. This initiative is vital in offering support during the festival, particularly for families who might otherwise struggle to provide for their loved ones during this time of celebration. The total allocated to this project amounted to £37,647.

Looking Ahead

As we move into the next year, the charity remains committed to its mission of supporting the vulnerable populations in Jerusalem and the surrounding areas. We aim to expand the scope of our programmes and continue meeting the diverse needs of those we serve. With the continued



support of our donors and volunteers, we look forward to furthering our impact in the communities we serve.

We would like to express our sincere gratitude to all our supporters, donors, and volunteers whose generosity and hard work have made these activities possible. Their ongoing commitment to our cause ensures that we can continue to provide vital support to those in need.

Public Benefit

In setting out our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's guidance on public benefit..

Risk Management

The trustees are fully aware of the inherent risks involved in operating within politically sensitive regions, and as such, the charity has implemented comprehensive due diligence and risk management procedures to mitigate these risks. These processes are designed to ensure full compliance with all relevant regulatory authorities, both domestic and international, while also ensuring that the charity meets its legal and ethical responsibilities. The trustees remain confident that these measures uphold the highest standards of accountability and governance, ensuring that all operations are conducted transparently and effectively.

The charity adheres strictly to safeguarding practices, with comprehensive safeguarding policies in place to protect vulnerable individuals, particularly children and vulnerable adults. In addition, the charity ensures that it complies with relevant regulations surrounding data protection, including GDPR, as well as anti-bribery, anti-money laundering, and fraud prevention policies. These measures are integrated into the charity's overall approach to good governance and are routinely reviewed to ensure they remain up to date and fully compliant with evolving legal frameworks. The trustees are committed to maintaining these rigorous standards to ensure the charity's operations are both secure and sustainable, safeguarding the trust of donors, beneficiaries, and all stakeholders involved.

Financial Review

Policies on reserves

The trustees have resolved to establish reserves to provide for future activities, and to provide funding for the expected expenditure for six months ahead. The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. There is no intention in the long term to either increase or reduce the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity.

Going Concern

The Board has assessed Bayt ul Maqdis to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations. The trustees have considered several factors when forming their conclusion including sufficient free reserves and its low cost



operating base to be agile and adapt to any unforeseen impact on its income generation plans. The trustees have considered the going concern assumption and are not aware of any significant doubts about the charity's ability to continue as a going concern.

The principal funding sources was voluntarily donations as a result of word of mouth publicity, and online campaigns. The board of trustees are satisfied that the charity's assets are available and adequate to fulfil its obligations in respect of each fund.

Availability and adequacy of assets of each of the funds

The board of trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 9 to 16

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Statement of Recommended Practice and Section IA of FRS102 the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show incoming resources for the year of a net inflow of £92,806; 2023: net inflow £2,369. A majority of the expenditure is spent on delivering the charitable activities as stated in the Charity's aims and objectives.

Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the Statement of Recommended Practice and Section IA of FRS102.

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to:-

To prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

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



- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the charity legislation. 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 are also responsible for the contents of the Trustees' report, and the accountant preparing the accounts has no responsibilities in relation to the Trustees' report.

Audit Exemption

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to the accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

This report was approved by the board of trustees on 23rd March 2025

A Sabir

Dr A Sabir
Trustee



**Report of the Independent Examiner to the trustees
On the accounts of Bayt ul Maqdis Foundation for the year ended 30 June 2024**

We report on the financial statements of the charity on pages 9 to 16

Respective responsibilities of directors and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £1,000,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records, It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set in the next statement.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect of the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006 and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

The Examiner's relevant professional qualification is: Chartered Certified Accountant

Virtus FS
Chartered Certified Accountants
Birmingham

The date upon which this report was completed is:- 23rd March 2025

Bayt ul Maqdis Foundation
Statement of Financial Activities for the year ended 30th June 2024

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2024 £	2024 £	2024 £	2023 £
Income & Endowments					
Donations & legacies	4	350,887	92,330	443,217	332,482
Total Income		350,887	92,330	443,217	332,087
Expenditure on					
Raising Funds		85,333	-	85,333	79,672
Charitable activities	5	39,820	225,258	265,078	250,442
Total expenditure		125,153	225,258	350,411	330,113
Net Income/(Expenditure)		225,734	(132,928)	92,806	54,143
Transfers between funds		(132,928)	132,928	-	-
Net Income after transfers		92,806	-	92,806	2,369
Reconciliation of funds					
Total funds brought forward		456,764	-	456,764	454,396
Total Funds carried forward	9	549,570	-	549,570	456,764

The statement of financial activities includes all gains and losses recognised in the year.

All activities derive from continuing operations

The notes on pages 12 to 16 form an integral part of these accounts.

Company and Charity Balance Sheet
Bayt ul Maqdis Foundation Balance Sheet as at 30 June 2024

	Notes	2024 £	2023 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Tangible assets		-	-
Total fixed assets		-	-
Current assets			
Debtors		-	-
Cash at bank and in hand		560,897	469,981
Total current assets		560,897	469,981
Creditors:-			
amounts due within one year	8	(11,327)	(13,217)
Net current assets		549,570	456,764
Total assets less current liabilities		549,570	456,764
Net assets including pension asset / liability		549,570	456,764
<i>The funds of the charity :</i>			
Unrestricted income funds			
Unrestricted revenue accumulated funds		549,570	456,764
Restricted income funds		-	-
Total charity funds	9	549,570	456,764

A Sabir

Dr A Sabir
Trustee

Approved by the board of trustees on 23rd March 2025

For the year ending 30th June 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes on pages 11 to 16 form an integral part of these accounts.

Notes to the accounts

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Section IA of FRS102 and Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The charity has taken advantage of the exemption from the requirement to produce a cash flow statement.

The Charity meets the definition of a public entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction unless otherwise stated in the relevant accounting policy note.

b) Preparation of the accounts on a going concern basis

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern. There were no key judgements made by the trustees which have a significant effect on the accounts. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next accounting period.

c) Income

Income is recognised where the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

d) Expenditure and irrevocable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities, includes the costs undertaken to further the purposes of the charity and their associated costs.
- Raising funds, where the charity incurs costs of fundraising costs.
- Support costs of activities for charitable purposes comprising any costs including salary costs of any staff that are involved with supporting the charitable activities.
- Governance costs shall include all expenditure directly incurred in the management of the charity's assets and compliance with charitable and statutory requirements.

Notes to the accounts (continued)

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are:-

There are a number of costs, where it is impracticable to allocate these costs precisely between administration and charitable expenditure and the trustees have allocated such costs on the basis of reasonable estimates as follows: On the basis of salary costs and estimated time spent on different activities. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

e) Tangible fixed assets

Individuals fixed assets costing £1,000 or more are capitalised at costs and depreciated over their estimated useful economic life on a straight-line basis. The charity has not acquired any assets over the capitalisation cost of £1,000 in the current year or prior year.

Computer and Office equipment	25%
-------------------------------	-----

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments in short term deposit accounts.

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and Provisions are normally recognised at their settlement amount after allowing for any trade Discounts due.

i) Taxation

The charity meets the criteria and tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore meets the definition of a charitable company for UK taxation purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within the categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992. No corporation tax liability arises in the accounts.

j) Funds Accounting

Funds held by the charity are:

- Restricted funds – these are funds which are subject to specific conditions imposed by the donors or when funds are raised for a particular restricted purpose. The Charity at present holds no restricted funds.
- Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustee.

Notes to the accounts (continued)**2. Surplus/(Deficit) for the financial year**

	2024	2023
	£	£
Revenue from ordinary activities	92,806	2,369

3. Expenses paid to trustees

	2024	2023
	£	£
The aggregate amount of expenses paid to trustees was	Nil	Nil

4. Resources by Activity

	Bayt ul Maqdis	2024	2023
		Total	Total
	£	£	£
<i>Income</i>			
Donations from individuals	436,044	436,044	326,638
Gift Aid	7,173	7,173	5,844
Total Income	<u>443,217</u>	<u>443,217</u>	<u>332,482</u>
<i>Raising funds</i>	85,333	85,333	79,672
<i>Charitable activities</i>	225,258	225,258	206,569
<i>Project support costs and compliance</i>	39,820	39,820	43,873
Total expenditure	<u>350,411</u>	<u>350,411</u>	<u>330,113</u>
Net Incoming Resources	<u>92,806</u>	<u>92,806</u>	<u>2,369</u>

Notes to the accounts (continued)

5. Analysis of charitable expenditure by activity

	Bayt ul Maqdis	2024 Total	2023 Total
	£	£	£
Nature of charitable expenditure			
Activities undertaken directly	225,258	225,258	206,569
Project support costs of charitable activities	39,820	39,820	43,873
Total charitable expenditure analysed by activity	<u>265,078</u>	<u>265,078</u>	<u>250,442</u>

An explanation of the main features of charitable expenditure is given in note 1 to the accounts

6. Staff Costs and Emoluments

	2024 £	2023 £
Gross Salaries	56,520	59,522
Employer's National Insurance	-	-
	<u>56,520</u>	<u>59,522</u>

Numbers of full time equivalents employees

	2024	2023
Raising Funds and Awareness Raising	2	2
Support and Administration	2	2

There were no fees or other remuneration to the trustees.

There were no employees with emoluments in excess of £60,000 per annum.

7. Tangible functional fixed assets

The company had no tangible fixed assets for the year ended 30 June 2024 (prior year £Nil).

8. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	1,350	1,350
Taxation & Social Security	9,977	11,867
	<u>11,327</u>	<u>13,217</u>

Notes to the accounts (continued)

9. Analysis of assets and liabilities representing funds

At 30 June 2024	Unrestricted funds	Restricted funds	Total Funds
	£	£	£
Tangible Fixed Assets	-	-	-
Current Assets	560,897	-	560,897
Current Liabilities	(11,327)	-	(11,327)
	<u>549,570</u>	<u>-</u>	<u>549,570</u>

At 30 June 2023	Unrestricted funds	Restricted funds	Total Funds
Tangible Fixed Assets	-	-	-
Current Assets	469,981	-	469,981
Current Liabilities	(13,217)	-	(13,217)
	<u>456,764</u>	<u>-</u>	<u>456,764</u>

The individual funds included above are :-

	Funds at 2023	Movements in Funds as below	Transfers Between funds	Funds at 2024
	£	£	£	£
Baqt ul Maqdis	<u>456,374</u>	<u>92,806</u>	<u>-</u>	<u>549,570</u>
	<u>456,374</u>	<u>92,806</u>	<u>-</u>	<u>549,570</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Baqt ul Maqdis	<u>443,217</u>	<u>350,411</u>	<u>-</u>	<u>92,806</u>
	<u>443,217</u>	<u>350,411</u>	<u>-</u>	<u>92,806</u>

10. Endowment Funds

The charity had no endowment funds in the year ended 2024 or in the year ended 2023.

BAYT UL MAQDIS FOUNDATION

England & Wales - Charity number 1139176

Accounts



BAYT UL MAQDIS
FOUNDATION

Company Number: 07274585
Registered Charity Number 1139176

Bayt Ul Maqdis Foundation

**Annual Report & Financial
Statements for the Year Ended**

30th June 2023



Bayt ul Maqdis Foundation

Annual Report & Financial Statements

Contents

	Page
Directors/Trustee's Report	3
Independent Accountants' report	8
Statement of Financial Activities	9
Balance sheet	10
Notes to the accounts	11



The Report of the Trustees for the Year Ended 30th June 2023

The trustees are pleased to present their annual report and financial statements of the charity for the year ended 30th June 2023.

Reference and Administrative details:

Constitution

Bayt ul Maqdis Foundation is a charitable organisation established in 2010. It is constituted under a Memorandum and Articles of Association incorporated on 4th June 2010 and is registered with the Charity Commission (Registered Charity Number 1139176), and with Companies House, (Registered Number 07274585), as a company limited by guarantee and without share capital.

Registered Office and Headquarters

Bayt UI Maqdis Foundation
968 North Circular Road,
Second Floor,
London, NW2 7UZ

Telephone: 0203 772 7085
Email: Admin@BMFoundation.org.UK
Website: www.BMFoundation.org.uk

Directors/Trustees

The Directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report collectively referred to as the trustees. Trustees are appointed by the Board members.

At the time of signing the report the trustees are:

Dr Adel Sabir
Mr G Elkahlout (Resigned 13 April 2023)
Mr Rachid Aissou (Appointed 13 April 2023)

The Bankers are:-

Al Rayan Bank PLC
44 Hans Crescent
Knightsbridge
London, SW1X 0LZ

Independet Examiners

Virtus FS Ltd
Chartered Certified Accountants
Kemp House
160 City Road
London, EC1V 2NX

Solicitors

Simons Muirhead Burton, 87-91 Newman Street, London W1T 3EY



Structure, Governance and Management

The current working trustees are responsible for the general control and management of the charity. These trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet as and when required to discuss the business of the charity and are responsible for all decisions taken in relation to running the charity and activities provided by the charity. Upon induction, trustees are provided with adequate training and are kept well informed and updated regarding Charity Commission guidelines and expectations of them as trustees.

Objectives and Activities of the Charity

The charity's main objects are for the relief of financial hardship, sickness and the preservation of health and the advancement of education amongst the Arab population primarily in Jerusalem and the surrounding areas.

Activities during the year

The key activities of the charity during the year 2022/2023 included the following:

1. Winter Aid Campaign: Supporting families suffering the economic hardships through the winter with blankets and heating system. With your donations we assisted 300 families in the Jerusalem area.
2. Food Parcels: In order to alleviate the financial burdens on the affected 500 poor families were provided regular distribution of food parcels containing basic food elements to ensure that their needs are met.
3. Ramadan Aid Programme: During the holy month of Ramadan, the need of the poor increases especially in the light of the ongoing economic hardship and high level of unemployment in the region. 1550 families were provided food parcels as well as hot meals for iftar.
4. Orphans Aid Programme: as part of the child sponsorship programme, a total of £54,827 was provided to support 115 Orphan children for one year. This included the purchase of food parcels, school uniform, bag and stationery items.
5. Qurbani/Adha – As part of the Eidul-Adha Campaign we distributed of qurbani meat parcels and Eid clothes to 1200 families.

Public Benefit

In setting out our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's guidance on public benefit..



Risk Management

The Trustees are satisfied that all systems are in place and arrangements are in hand to manage the risks that have been identified, having ensured segregation of duties. The Trustees and staff regularly reviews and assesses the risks to which Bayt ul Maqdis is exposed to. Risks are recorded and monitored on an organizational risk register which includes an assessment of likelihood and severity of impact, with controls and actions in place to mitigate against these risks.

Financial Review

Policies on reserves

The trustees have resolved to establish reserves to provide for future activities, and to provide funding for the expected expenditure for six months ahead. The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. There is no intention in the long term to either increase or reduce the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity.

Going Concern

The Board has assessed Bayt ul Maqdis to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations. The trustees have considered several factors when forming their conclusion including sufficient free reserves and its low cost operating base to be agile and adapt to any unforeseen impact on its income generation plans. The trustees have considered the going concern assumption and are not aware of any significant doubts about the charity's ability to continue as a going concern.

The principal funding sources was voluntarily donations as a result of word of mouth publicity, and online campaigns. The board of trustees are satisfied that the charity's assets are available and adequate to fulfil its obligations in respect of each fund.

Availability and adequacy of assets of each of the funds

The board of trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 9 to 15

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Statement of Recommended Practice and Section IA of FRS102 the trustees consider the financial performance by the charity during the year to have been satisfactory.



The Statement of Financial Activities show incoming resources for the year of a net inflow of £2,369; 2022: net inflow £54,143. A majority of the expenditure is spent on delivering the charitable activities as stated in the Charity's aims and objectives.

Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the Statement of Recommended Practice and Section IA of FRS102.

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to:-

To prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

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

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the charity legislation. 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 are also responsible for the contents of the Trustees' report, and the accountant preparing the accounts has no responsibilities in relation to the Trustees' report.



Audit Exemption

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to the accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

This report was approved by the board of trustees on 26th March 2024

A Sabir

Dr A Sabir
Trustee



**Report of the Independent Examiner to the trustees
On the accounts of Bayt ul Maqdis Foundation for the year ended 30 June 2023**

We report on the financial statements of the charity on pages 9 to 15

Respective responsibilities of directors and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £1,000,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records, It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set in the next statement.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect of the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006 and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

The Examiner's relevant professional qualification is: Chartered Certified Accountant

Virtus FS

Chartered Certified Accountants

Birmingham

The date upon which this report was completed is:- 26th March 2024

Bayt ul Maqdis Foundation
Statement of Financial Activities for the year ended 30th June 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Income & Endowments					
Donations & legacies	4	258,763	73,719	332,482	332,087
Total Income		258,763	73,719	332,482	332,087
Expenditure on					
Raising Funds		79,672	-	79,672	86,041
Charitable activities	5	43,873	206,569	250,442	191,903
Total expenditure		123,545	206,569	330,113	277,944
Net Income/(Expenditure)		135,219	(132,850)	2,369	54,143
Transfers between funds		(132,850)	132,850	-	-
Net Income after transfers		2,369	-	2,369	54,143
Reconciliation of funds					
Total funds brought forward		454,396	-	454,396	400,253
Total Funds carried forward	9	456,764	-	456,764	454,396

The statement of financial activities includes all gains and losses recognised in the year.

All activities derive from continuing operations

The notes on pages 11 to 15 form an integral part of these accounts.

Company and Charity Balance Sheet
Bayt ul Maqdis Foundation Balance Sheet as at 30 June 2023

	Notes	2023 £	2022 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Tangible assets		-	-
Total fixed assets		-	-
Current assets			
Debtors		-	1,733
Cash at bank and in hand		469,981	461,435
Total current assets		469,981	463,168
Creditors:-			
amounts due within one year	8	(13,217)	(8,773)
Net current assets		456,764	454,396
Total assets less current liabilities		456,764	454,396
Net assets including pension asset / liability		456,764	454,396
<i>The funds of the charity :</i>			
Unrestricted income funds			
Unrestricted revenue accumulated funds		456,764	454,396
Restricted income funds			
		-	-
Total charity funds	9	456,764	454,396

A Sabir

Dr A Sabir
Trustee

Approved by the board of trustees on 26th March 2024

For the year ending 30th June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes on pages 11 to 15 form an integral part of these accounts.

Notes to the accounts

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Section IA of FRS102 and Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The charity has taken advantage of the exemption from the requirement to produce a cash flow statement.

The Charity meets the definition of a public entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Preparation of the accounts on a going concern basis

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern. There were no key judgements made by the trustees which have a significant effect on the accounts. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next accounting period.

c) Income

Income is recognised where the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

d) Expenditure and irrevocable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities, includes the costs undertaken to further the purposes of the charity and their associated costs.
- Raising funds, where the charity incurs costs of fundraising costs.
- Support costs of activities for charitable purposes comprising any costs including salary costs of any staff that are involved with supporting the charitable activities.
- Governance costs shall include all expenditure directly incurred in the management of the charity's assets and compliance with charitable and statutory requirements.

Notes to the accounts (continued)

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are:-

There are a number of costs, where it is impracticable to allocate these costs precisely between administration and charitable expenditure and the trustees have allocated such costs on the basis of reasonable estimates as follows: On the basis of salary costs and estimated time spent on different activities. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

e) Tangible fixed assets

Individuals fixed assets costing £1,000 or more are capitalised at costs and depreciated over their estimated useful economic live on a straight-line basis. The charity has not acquired any assets over the capitalisation cost of £1,000 in the current year or prior year.

Computer and Office equipment	25%
-------------------------------	-----

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments in short term deposit accounts.

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and Provisions are normally recognised at their settlement amount after allowing for any trade Discounts due.

i) Taxation

The charity meets the criteria and tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore meets the definition of a charitable company for UK taxation purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within the categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992. No corporation tax liability arises in the accounts.

j) Funds Accounting

Funds held by the charity are:

- Restricted funds – these are funds which are subject to specific conditions imposed by the donors or when funds are raised for a particular restricted purpose. The Charity at present holds no restricted funds.
- Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustee.

Notes to the accounts (continued)

2. Surplus/(Deficit) for the financial year

	2023	2022
	£	£
Revenue from ordinary activities	2,369	54,143

3. Expenses paid to trustees

	2023	2022
	£	£
The aggregate amount of expenses paid to trustees was	Nil	Nil

4. Resources by Activity

	Bayt ul Maqdis	2023	2022
		Total	Total
	£	£	£
Income			
Donations from individuals	326,638	326,638	332,087
Gift Aid	5,844	5,844	-
Total Income	332,482	332,482	332,087
<i>Raising funds</i>	79,672	79,672	86,041
<i>Charitable activities</i>	206,569	206,569	151,948
<i>Project support costs and compliance</i>	43,873	43,873	39,955
Total expenditure	330,113	330,113	277,944
Net Incoming Resources	2,369	2,369	54,143

Notes to the accounts (continued)

5. Analysis of charitable expenditure by activity

	Bayt ul Maqdis £	2023 Total £	2022 Total £
Nature of charitable expenditure			
Activities undertaken directly	206,569	206,569	151,948
Project support costs of charitable activities	43,873	43,873	39,955
Total charitable expenditure analysed by activity	<u>250,442</u>	<u>250,442</u>	<u>191,903</u>

An explanation of the main features of charitable expenditure is given in note 1 to the accounts

6. Staff Costs and Emoluments

	2023 £	2022 £
Gross Salaries	59,522	55,236
Employer's National Insurance	-	-
	<u>59,522</u>	<u>55,236</u>

Numbers of full time equivalents employees

	2023	2022
Raising Funds and Awareness Raising	2	2
Support and Administration	2	2

There were no fees or other remuneration to the trustees.

There were no employees with emoluments in excess of £60,000 per annum.

7. Tangible functional fixed assets

The company had no tangible fixed assets for the year ended 30 June 2023 (prior year £Nil).

8. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,350	1,250
Taxation & Social Security	11,867	7,523
	<u>13,217</u>	<u>8,773</u>

Notes to the accounts (continued)

9. Analysis of assets and liabilities representing funds

At 30 June 2023	Unrestricted funds	Restricted funds	Total Funds
	£	£	£
Tangible Fixed Assets	-	-	-
Current Assets	469,981	-	469,981
Current Liabilities	(13,217)	-	(13,217)
	<u>456,764</u>	<u>-</u>	<u>456,764</u>

At 30 June 2022	Unrestricted funds	Restricted funds	Total Funds
Tangible Fixed Assets	-	-	-
Current Assets	463,168	-	463,168
Current Liabilities	(8,773)	-	(8,773)
	<u>454,396</u>	<u>-</u>	<u>454,396</u>

The individual funds included above are :-

	Funds at 2022	Movements in Funds as below	Transfers Between funds	Funds at 2023
	£	£	£	£
Baqt ul Maqdis	454,396	2,369	-	456,374
	<u>454,396</u>	<u>2,369</u>	<u>-</u>	<u>456,374</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Baqt ul Maqdis	332,482	330,113	-	2,369
	<u>332,482</u>	<u>330,113</u>	<u>-</u>	<u>2,369</u>

10. Endowment Funds

The charity had no endowment funds in the year ended 2023 or in the year ended 2022.

BAYT UL MAQDIS FOUNDATION

England & Wales - Charity number 1139176

Accounts



BAYT UL MAQDIS
FOUNDATION

Company Number: 07274585
Registered Charity Number 1139176

Bayt Ul Maqdis Foundation

Annual Report & Financial Statements

30th June 2022



Bayt ul Maqdis

Annual Report & Financial Statements

Contents

	Page
Directors/Trustee's Report	3
Independent Accountants' report	9
Statement of Financial Activities	10
Balance sheet	11
Notes to the accounts	12



The Report of the Trustees for the year ended 30th June 2022

Introduction

The trustees present their annual report and accounts for the year ended 30th June 2022. The Board of Trustees are satisfied with the performance of Bayt ul Maqdis during the year and the position at 30th June 2022. The Board consider that Bayt ul Maqdis is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Objectives, Aims and Activities of the Charity

Aims of the Charity

We are an organization that provide a variety of services to the people in need in the Al Quds area and surrounding areas, Jerusalem.

Vision

Support Bayt ul Maqdis to become the symbol of human civilization.

Objectives

We work to :

- Promote preserve the architectural heritage, culture and features of Bayt ul Maqdis.
- Promote the international awareness of Bayt ul Maqdis.
- To support programmes and projects for the society and community of Bayt ul Maqdis.

We aim to work with transparency, excellence and cooperation.

Activities during the year

The key activities of the charity during the year was the

1. **Winter Campaign:** Supporting families suffering the economic hardships through the winter with blankets and heating system helping **300 families**.
2. **Food Parcels:** Supports the poor people and families in Jerusalem city that included food baskets containing basic food elements to ensure that these beneficiaries had the provision of food and daily basis helping **1305 families**.
3. Zakat al Fitr - distributed for **100 families**.
4. Orphans -**115 Orphan sponsorship for one year**.
- 5- Eid Clothing – helping **115 children**
- 6- University student sponsorship – **20 Students**
- 7- Qurbani/Adha – Distribution of qurbani for **960 families**.
- 8- Iftar food – **500 families**



Awareness

The charity provided transport and tour guides for beneficiaries in the local region to understand the landmarks and historical sites of Jerusalem and Bayt ul Maqdis.

Public benefit that is provided by the charity

In setting out our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's guidance on public benefit. The main focus of our activities is intended to provide the services for the community of Bayt ul Maqdis.

Building for the Future

Our future focus is to

1. Increase the international awareness of Bayt ul Maqdis
2. Supports projects for the overall development of the Bayt ul Maqdis society.

Name, registered office and constitution of the charity

The registered name of the charity is Bayt ul Maqdis.

The legal registration details are:

Date of formation: 4th June 2010

Charity Registration Number 1139176

The Registered Office is: 968 North Circular Road, Second Floor, London, NW2 7UZ

The Board of Trustees are:

Dr A Sabir

Mr G Elkahlout

The Bankers are:-

Al Rayan Bank, Birmingham

Structure, Governance and Management

The current working trustees are responsible for the general control and management of the charity. These trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet regularly and are responsible for all decisions taken in relation to running the charity and activities provided by the charity.



Risk Management

The Trustees are satisfied that all systems are in place or arrangements are in hand to manage the risks that have been identified, having ensured segregation of duties. The Trustees and staff regularly reviews and assesses the risks to which Bayt ul Maqdis is exposed to. Risks are recorded and monitored on an organizational risk register which includes an assessment of likelihood and severity of impact, with controls and actions in place to mitigate against these risks.

The most significant risks identified, and actions taken to mitigate are:

Financial sustainability

Bank De-Risking

The banking system is a key component of charities be able to deliver on it humanitarian commitments. If Bayt ul Maqdis is not able to receive or transfer money securely, legally and reliably through trusted financial institutions, it simply cannot fulfil its purpose. During this period, we have worked tirelessly to secure additional payment routes to move funds to our projects to provide timely assistance to those in need. As a small charity we understand the needs of the financial institutions to conduct due diligence on the sector however this must be balanced with an understanding that charities of all sizes have a role to play in the international humanitarian sector. Bayt ul Maqdis will continue to provide transparent information to all of our stakeholders to ensure we continue this great work.

As a registered charity, the charity endeavours to preserve the architectural heritage, culture and features of Bayt ul Maqdis.

Covid Pandemic

During the financial year ending 30th June 2022, Bayt ul Maqdis, we were able to significantly increase our non -emergency programming as many of the measures that were put in place to combat the spread of the virus were removed.

Free Reserves

The Charity as at 30th June 2022 had free reserves of £454,396 (2021: £400,253). This has been decision to utilise our reserves to deliver more than ever, utilising our volunteer base we believe we have sufficient funds to meet core operating costs, our beneficiaries needs including those based here in the UK that are suffering due to this global pandemic. We have already started to distribute food items to the poor and vulnerable within our surrounding areas, and in compliance with the Government advice on social distancing.

The charity's focus is on cash flow for financial sustainability. The charity's activities are managed in accordance with cash-flow available.



Going Concern

The Board has assessed Bayt ul Maqdis to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations. The trustees have considered several factors when forming their conclusion including sufficient free reserves and its low cost operating base to be agile and adapt to any unforeseen impact on its income generation plans. The trustees have considered the going concern assumption and are not aware of any significant doubts about the charity's ability to continue as a going concern.

Nature of the Governing Document and constitution of the charity

The Charity is an incorporated company limited by guarantee. association governed by a trust deed. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by charity law.

Recruitment and appointment of new trustees

The process involves determining the optimum skills, knowledge and experience mix for the: current operational climate and needs, identifying potential members, promoting and explaining the activities of the Board to potential members. Quality, characteristics and qualifications are decided upon when selecting members of the Board of Trustees.

Relationships between the charity and related parties

The induction of new Trustees would include an explanation of the function of the Board of Trustees and appointing a mentor for the new member to the Board of Trustees. An overview of the organisation and its activities is provided. On-going appropriate training is recommended.

The contribution of volunteers

Bayt ul Maqdis has been dependant on volunteer support in order to establish Bayt ul Maqdis and set the foundations for its future success. We have volunteers who are involved in our activities who willingly give their time freely. The Trustees are professionals in their respective fields and they, together with the office bearers, continue to manage the charity on a completely voluntary basis Charity Commission published guidance.

Financial Review

Policies on reserves

The trustees have resolved to establish reserves to provide for future activities, and to provide funding for the expected expenditure for six months ahead. The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. There is no intention in the long term to either increase or reduce the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity.

The principal funding sources was voluntarily donations as a result of word of mouth publicity, and online campaigns. The board of trustees are satisfied that the charity's assets are available and adequate to fulfil its obligations in respect of each fund.

Availability and adequacy of assets of each of the funds



The board of trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 9 to 16

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Statement of Recommended Practice and Section IA of FRS102 the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show incoming resources for the year of a net inflow of £54,143; 2021: net inflow £112,416. A majority of the expenditure is spent on delivering the charitable activities as stated in the Charity's aims and objectives.

Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the Statement of Recommended Practice and Section IA of FRS102.

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to:-

To prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

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

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.



The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the charity legislation. 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 are also responsible for the contents of the Trustees' report, and the accountant preparing the accounts has no responsibilities in relation to the Trustees' report.

Audit Exemption

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to the accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

This report was approved by the board of trustees on 28th March 2023

A Sabir

Dr A Sabir
Trustee



**Report of the Independent Examiner to the trustees
On the accounts of Bayt ul Maqdiis for the year ended 30 June 2022**

We report on the financial statements of the charity on pages 9 to 16

Respective responsibilities of directors and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £1,000,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records, It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set in the next statement.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

The Examiner's relevant professional qualification is: Chartered Certified Accountant

Virtus FS

Chartered Certified Accountants

Birmingham

The date upon which this report was completed is:- 28th March 2023

Bayt ul Maqdis
Statement of Financial Activities for the year ended 30th June 2022

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2022 £	2022 £	2022 £	2021 £
Income & Endowments					
Donations & legacies	4	215,243	116,844	332,087	307,457
Total Income		215,243	116,844	332,087	307,457
Expenditure on					
Raising Funds		86,041	-	86,041	69,347
Charitable activities	5	12,718	179,185	191,903	125,694
Total expenditure		98,760	179,185	277,944	195,041
Net Income/(Expenditure)		116,483	(62,341)	54,143	112,416
Transfers between funds		(62,341)	62,341	-	-
Net Income after transfers		54,143	-	54,143	112,416
Reconciliation of funds					
Total funds brought forward		400,253	-	400,253	287,837
Total Funds carried forward	9	454,396	-	454,396	400,253

The statement of financial activities includes all gains and losses recognised in the year.

All activities derive from continuing operations

The notes on pages 12 to 16 form an integral part of these accounts.

Company Number: 07274585

Company and Charity Balance Sheet Bayt ul Maqdis Balance Sheet as at 30 June 2022

	Notes	2022 £	2021 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Tangible assets		-	-
Total fixed assets		-	-
Current assets			
Debtors	1,733	-	-
Cash at bank and in hand	461,435	401,756	
Total current assets	463,168	401,756	
Creditors:-			
amounts due within one year	8 (8,773)	(1,504)	
Net current assets		454,396	400,253
Total assets less current liabilities		454,396	400,253
Net assets including pension asset / liability		454,396	400,253
<i>The funds of the charity :</i>			
Unrestricted income funds			
Unrestricted revenue accumulated funds	454,396	400,253	
Restricted income funds			
	-	-	
Total charity funds	9	454,396	400,253

A Sabir

Dr A Sabir
Trustee

Approved by the board of trustees on 28th March 2023

For the year ending 30th June 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes on pages 12 to 16 form an integral part of these accounts.

Notes to the accounts

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Section IA of FRS102 and Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The charity has taken advantage of the exemption from the requirement to produce a cash flow statement.

OLGW meets the definition of a public entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction unless otherwise stated in the relevant accounting policy note.

b) Preparation of the accounts on a going concern basis

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

There were no key judgements made by the trustees which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next accounting period.

c) Income

Income is recognised where the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

d) Expenditure and irrevocable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities, includes the costs undertaken to further the purposes of the charity and their associated costs.
- Raising funds, where the charity incurs costs of fundraising costs.
- Support costs of activities for charitable purposes comprising any costs including salary costs of any staff that are involved with supporting the charitable activities.

- Governance costs shall include all expenditure directly incurred in the management of the charity's assets and compliance with charitable and statutory requirements.

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are:-

Notes to the accounts (continued)

There are a number of costs, where it is impracticable to allocate these costs precisely between administration and charitable expenditure and the trustees have allocated such costs on the basis of reasonable estimates as follows: On the basis of salary costs and estimated time spent on different activities.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

e) Tangible fixed assets

Individuals fixed assets costing £1,000 or more are capitalised at costs and depreciated over their estimated useful economic life on a straight-line basis. The charity has not acquired any assets over the capitalisation cost of £1,000 in the current year or prior year.

Computer and Office equipment	25%
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f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments in short term deposit accounts.

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and Provisions are normally recognised at their settlement amount after allowing for any trade Discounts due.

i) Taxation

The charity meets the criteria and tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore meets the definition of a charitable company for UK taxation purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within the categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992. No corporation tax liability arises in the accounts.

j) Funds Accounting

Funds held by the charity are:

- Restricted funds – these are funds which are subject to specific conditions imposed by the donors or when funds are raised for a particular restricted purpose. The Charity at present holds no restricted funds.
- Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustee

Notes to the accounts (continued)

2. Surplus/(Deficit) for the financial year

	2022	2021
	£	£
Revenue from ordinary activities	54,143	112,416

3. Expenses paid to trustees

	2022	2021
	£	£
The aggregate amount of expenses paid to trustees was	Nil	Nil

4. Resources by Activity

	Bayt ul Maqdis	2022	2021
	£	Total	Total
	£	£	£
<i>Income</i>			
Donations from individuals	332,087	332,087	307,457
Total Income	<u>332,087</u>	<u>332,087</u>	<u>307,457</u>
<i>Raising funds</i>	86,041	86,041	69,347
<i>Charitable activities</i>	151,948	151,948	92,889
<i>Project support costs and compliance</i>	39,955	39,955	32,805
Total expenditure	<u>227,944</u>	<u>277,944</u>	<u>195,041</u>
Net Incoming Resources	<u>54,143</u>	<u>54,143</u>	<u>112,416</u>

Notes to the accounts (continued)

5. Analysis of charitable expenditure by activity

	Bayt ul Maqdis £	2022 Total £	2021 Total £
Nature of charitable expenditure			
Activities undertaken directly	151,948	151,948	92,889
Project support costs of charitable activities	39,955	39,955	32,805
Total charitable expenditure analysed by activity	191,903	191,903	125,694

An explanation of the main features of charitable expenditure is given in note 1 to the accounts

6. Staff Costs and Emoluments

	2022 £	2021 £
Gross Salaries	55,236	48,892
Employer's National Insurance	-	-
	<u>55,236</u>	<u>48,892</u>

Numbers of full time equivalents employees

	2022	2021
Raising Funds and Awareness Raising	2	2
Support and Administration	2	2

There were no fees or other remuneration to the trustees.

There were no employees with emoluments in excess of £60,000 per annum.

7. Tangible functional fixed assets

The company had no tangible fixed assets for the year ended 30 June 2022 (prior year £Nil).

8. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,250	1,250
Taxation & Social Security	7,523	254
	<u>8,773</u>	<u>1,504</u>

Notes to the accounts (continued)

9. Analysis of assets and liabilities representing funds

At 30 June 2022	Unrestricted funds	Restricted funds	Total Funds
	£	£	£
Tangible Fixed Assets	-	-	-
Current Assets	463,168	-	463,168
Current Liabilities	(8,773)	-	(8,773)
	<u>454,396</u>	<u>-</u>	<u>454,396</u>

At 30 June 2021	Unrestricted funds	Restricted funds	Total Funds
Tangible Fixed Assets	-	-	-
Current Assets	401,756	-	401,756
Current Liabilities	(1,504)	-	(1,504)
	<u>400,253</u>	<u>-</u>	<u>400,253</u>

The individual funds included above are :-

	Funds at 2021	Movements in Funds as below	Transfers Between funds	Funds at 2022
	£	£	£	£
Baqt ul Maqdis	<u>400,253</u>	<u>54,143</u>	<u>-</u>	<u>454,396</u>
	<u>400,253</u>	<u>54,143</u>	<u>-</u>	<u>454,396</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Baqt ul Maqdis	<u>332,087</u>	<u>277,944</u>	<u>-</u>	<u>54,143</u>
	<u>332,087</u>	<u>277,944</u>	<u>-</u>	<u>54,143</u>

10. Endowment Funds

The charity had no endowment funds in the year ended 2022 or in the year ended 2021.

BAYT UL MAQDIS FOUNDATION

England & Wales - Charity number 1139176

Accounts



BAYT UL MAQDIS
FOUNDATION

Company Number: 07274585
Registered Charity Number 1139176

Bayt Ul Maqdis Foundation

**Annual Report & Financial
Statements**

30th June 2021



Bayt ul Maqdis

Annual Report & Financial Statements

Contents

	Page
Directors/Trustee's Report	3
Independent Accountants' report	9
Statement of Financial Activities	10
Balance sheet	11
Notes to the accounts	12



The Report of the Trustees for the year ended 30th June 2021

Introduction

The trustees present their annual report and accounts for the year ended 30th June 2021. The Board of Trustees are satisfied with the performance of Bayt ul Maqdis during the year and the position at 30th June 2021. The Board consider that Bayt ul Maqdis is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Objectives, Aims and Activities of the Charity

Aims of the Charity

We are an organization that provide a variety of services to the people in need in the Al Quds area and surrounding areas, Jerusalem.

Vision

Support Bayt ul Maqdis to become the symbol of human civilization.

Objectives

We work to :

- Promote preserve the architectural heritage, culture and features of Bayt ul Maqdis.
- Promote the international awareness of Bayt ul Maqdis.
- To support programmes and projects for the society and community of Bayt ul Maqdis.

We aim to work with transparency, excellence and cooperation.

Activities during the year

The key activities of the charity during the year was the

1. **Winter Campaign:** Supporting families suffering the economic hardships through the winter with blankets and heating system helping **300 families**.
2. **Food Parcels:** Supports the poor people and families in Jerusalem city that included food baskets containing basic food elements to ensure that these beneficiaries had the prevision of food and daily basis helping **1150 families**.
3. Zakat al Fitr - distributed for **1250 families**.
4. Orphans -**75 Orphan sponsorship for one year**.
- 5- Eid Clothing – helping **75 children**
- 6- University student sponsorship – **4 Students**



Awareness

The charity provided transport and tour guides for beneficiaries in the local region to understand the landmarks and historical sites of Jerusalem and Bayt ul Maqdis.

Public benefit that is provided by the charity

In setting out our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's guidance on public benefit. The main focus of our activities is intended to provide the services for the community of Bayt ul Maqdis.

Building for the Future

Our future focus is to

1. Increase the international awareness of Bayt ul Maqdis
2. Supports projects for the overall development of the Bayt ul Maqdis society.

Name, registered office and constitution of the charity

The registered name of the charity is Bayt ul Maqdis.

The legal registration details are:

Date of formation: 4th June 2010

Charity Registration Number 1139176

The Registered Office is: 968 North Circular Road, Second Floor, London, NW2 7UZ

The Board of Trustees are:

Dr A Sabir

Mr G Elkahlout

The Bankers are:-

Al Rayan Bank, Birmingham

Structure, Governance and Management

The current working trustees are responsible for the general control and management of the charity. These trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet regularly and are responsible for all decisions taken in relation to running the charity and activities provided by the charity.

Risk Management

The Trustees are satisfied that all systems are in place or arrangements are in hand to manage the risks that have been identified, having ensured segregation of duties. The Trustees and staff regularly reviews and assesses the risks to which Bayt ul Maqdis is exposed to. Risks are recorded and monitored on an organizational risk register which includes an assessment of likelihood and severity of impact, with controls and actions in place to mitigate against these risks.

The most significant risks identified, and actions taken to mitigate are:



Financial sustainability

The viability of Bayt ul Maqdis is dependent on fundraising to fulfil our charitable activities and cover our core costs. COVID-19 has had an impact, as described in the 'COVID-19 Impact' section. The trustees are monitoring the regular financial performance and take appropriate action to generate income and reduce costs. The trustees receive regular reports of the conditions on the ground in areas Bayt ul Maqdis operates and keeps our donor base updated.

Bank De-Risking

The banking system is a key component of charities be able to deliver on its humanitarian commitments. If Bayt ul Maqdis is not able to receive or transfer money securely, legally and reliably through trusted financial institutions, it simply cannot fulfil its purpose. We have continued to face obstacles and delays when moving funds to provide timely assistance to those in need have a direct impact on people's lives. As a small charity we understand the needs of the financial institutions to conduct due diligence on the sector however this must be balanced with an understanding that charities of all sizes have a role to play in the international humanitarian sector.

As a registered charity, the charity endeavours to preserve the architectural heritage, culture and features of Bayt ul Maqdis.

Covid 19 Pandemic

During the financial year ending 30th June 2021, Bayt ul Maqdis, our fundraising was affected by various measures that were put in place to combat the spread of the virus. Income from various streams that would otherwise have been available such as mosque and community collections has been affected.

During this period the charity employees were furloughed at various stages as we were simply unable to go about our normal working routines. We have also been complying with UK government advice and where possible worked from home.

The impact has also been felt by our projects we had to postpone some of our non-emergency projects, however we continued as soon as it was safe to do so.

Free Reserves

The Charity as at 30th June 2021 had free reserves of £400,253 (2020: £287,837). This has been decision to utilise our reserves to deliver more than ever, utilising our volunteer base we believe we have sufficient funds to meet core operating costs, our beneficiaries needs including those based here in the UK that are suffering due to this global pandemic. We have already started to distribute food items to the poor and vulnerable within our surrounding areas, and in compliance with the Government advice on social distancing.

The charity's focus is on cash flow for financial sustainability. The charity's activities are managed in accordance with cash-flow available.



Going Concern

The Board has assessed Bayt ul Maqdis to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations. The trustees have considered several factors when forming their conclusion including sufficient free reserves and its low cost operating base to be agile and adapt to any unforeseen impact on its income generation plans. The trustees have considered the going concern assumption and are not aware of any significant doubts about the charity's ability to continue as a going concern.

Nature of the Governing Document and constitution of the charity

The Charity is an incorporated company limited by guarantee. association governed by a trust deed. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by charity law.

Recruitment and appointment of new trustees

The process involves determining the optimum skills, knowledge and experience mix for the: current operational climate and needs, identifying potential members, promoting and explaining the activities of the Board to potential members. Quality, characteristics and qualifications are decided upon when selecting members of the Board of Trustees.

Relationships between the charity and related parties

The induction of new Trustees would include an explanation of the function of the Board of Trustees and appointing a mentor for the new member to the Board of Trustees. An overview of the organisation and its activities is provided. On-going appropriate training is recommended.

The contribution of volunteers

Bayt ul Maqdis has been dependant on volunteer support in order to establish Bayt ul Maqdis and set the foundations for its future success. We have volunteers who are involved in our activities who willingly give their time freely. The Trustees are professionals in their respective fields and they, together with the office bearers, continue to manage the charity on a completely voluntary basis Charity Commission published guidance.

Financial Review

Policies on reserves

The trustees have resolved to establish reserves to provide for future activities, and to provide funding for the expected expenditure for six months ahead. The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. There is no intention in the long term to either increase or reduce the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity.

The principal funding sources was voluntarily donations as a result of word of mouth publicity, and online campaigns. The board of trustees are satisfied that the charity's assets are available and adequate to fulfil its obligations in respect of each fund.

Availability and adequacy of assets of each of the funds



The board of trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 9 to 16

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Statement of Recommended Practice and Section IA of FRS102 the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show incoming resources for the year of a net inflow of £112,416; 2020: net outflow (£2,112). A majority of the expenditure is spent on delivering the charitable activities as stated in the Charity's aims and objectives.

Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the Statement of Recommended Practice and Section IA of FRS102.

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to:-

To prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

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

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.



The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the charity legislation. 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 are also responsible for the contents of the Trustees' report, and the accountant preparing the accounts has no responsibilities in relation to the Trustees' report.

Audit Exemption

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to the accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

This report was approved by the board of trustees on 30th March 2022

Ghassan Elkahlout

Mr G Elkahlout
Trustee



**Report of the Independent Examiner to the trustees
On the accounts of Bayt ul Maqdiis for the year ended 30 June 2021**

We report on the financial statements of the charity on pages 9 to 16

Respective responsibilities of directors and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £1,000,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records, It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set in the next statement.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

The Examiner's relevant professional qualification is: Chartered Certified Accountant

Virtus FS

Chartered Certified Accountants

Birmingham

The date upon which this report was completed is:- 30th March 2022

Bayt ul Maqdis
Statement of Financial Activities for the year ended 30th June 2021

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2021 £	2021 £	2021 £	2020 £
Income & Endowments					
Donations & legacies	4	211,122	96,335	307,457	179,045
Total Income		211,122	96,335	307,457	179,045
Expenditure on					
Raising Funds		69,347	-	69,347	99,738
Charitable activities	5	11,913	113,781	125,094	81,419
Total expenditure		81,260	113,781	195,041	181,157
Net Income/(Expenditure)		129,862	(17,446)	112,416	(2,112)
Transfers between funds		(17,446)	17,446	-	-
Net Income after transfers		112,416	-	112,416	(2,112)
Reconciliation of funds					
Total funds brought forward		287,837	-	287,837	289,949
Total Funds carried forward	9	400,253	-	400,253	287,837

The statement of financial activities includes all gains and losses recognised in the year.

All activities derive from continuing operations

The notes on pages 12 to 16 form an integral part of these accounts.

Company Number: 07274585

Company and Charity Balance Sheet
Bayt ul Maqdis Balance Sheet as at 30 June 2021

	Notes	2021 £	2020 £
The assets and liabilities of the charity :			
Fixed assets			
Tangible assets		-	-
Total fixed assets		-	-
Current assets			
Cash at bank and in hand		401,756	290,141
Total current assets		401,756	290,141
Creditors:-			
amounts due within one year	8	(1,504)	(2,304)
Net current assets		400,253	287,837
Total assets less current liabilities		400,253	287,837
Net assets including pension asset / liability		400,253	287,837
The funds of the charity :			
Unrestricted income funds			
Unrestricted revenue accumulated funds		400,253	287,837
Restricted income funds			
		-	-
Total charity funds	9	400,253	287,837

Ghassan Elkahlout

Mr G Elkahlout
Trustee

Approved by the board of trustees on 30th March 2022

For the year ending 30th June 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes on pages 12 to 16 form an integral part of these accounts.

Notes to the accounts

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Section IA of FRS102 and Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The charity has taken advantage of the exemption from the requirement to produce a cash flow statement.

OLGW meets the definition of a public entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction unless otherwise stated in the relevant accounting policy note.

b) Preparation of the accounts on a going concern basis

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

There were no key judgements made by the trustees which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next accounting period.

c) Income

Income is recognised where the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

d) Expenditure and irrevocable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities, includes the costs undertaken to further the purposes of the charity and their associated costs.
- Raising funds, where the charity incurs costs of fundraising costs.
- Support costs of activities for charitable purposes comprising any costs including salary costs of any staff that are involved with supporting the charitable activities.

- Governance costs shall include all expenditure directly incurred in the management of the charity's assets and compliance with charitable and statutory requirements.

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are:-

Notes to the accounts (continued)

There are a number of costs, where it is impracticable to allocate these costs precisely between administration and charitable expenditure and the trustees have allocated such costs on the basis of reasonable estimates as follows: On the basis of salary costs and estimated time spent on different activities.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

e) Tangible fixed assets

Individuals fixed assets costing £1,000 or more are capitalised at costs and depreciated over their estimated useful economic life on a straight-line basis. The charity has not acquired any assets over the capitalisation cost of £1,000 in the current year or prior year.

Computer and Office equipment	25%
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f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments in short term deposit accounts.

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and Provisions are normally recognised at their settlement amount after allowing for any trade Discounts due.

i) Taxation

The charity meets the criteria and tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore meets the definition of a charitable company for UK taxation purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within the categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992. No corporation tax liability arises in the accounts.

j) Funds Accounting

Funds held by the charity are:

- Restricted funds – these are funds which are subject to specific conditions imposed by the donors or when funds are raised for a particular restricted purpose. The Charity at present holds no restricted funds.
- Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustee

Notes to the accounts (continued)

2. Surplus/(Deficit) for the financial year

	2021	2020
	£	£
Revenue from ordinary activities	112,416	(2,112)

3. Expenses paid to trustees

	2021	2020
	£	£
The aggregate amount of expenses paid to trustees was	Nil	Nil

4. Resources by Activity

	Bayt ul Maqdis	2021	2020
	£	Total	Total
	£	£	£
Income			
Donations from individuals	307,457	307,457	179,045
Total Income	<u>307,457</u>	<u>307,457</u>	<u>179,045</u>
<i>Raising funds</i>	69,347	69,347	99,738
<i>Charitable activities</i>	92,889	92,889	68,855
<i>Project support costs and compliance</i>	32,805	32,805	12,564
Total expenditure	<u>195,041</u>	<u>195,041</u>	<u>181,157</u>
Net Incoming Resources	<u>112,416</u>	<u>112,416</u>	<u>(2,112)</u>

Notes to the accounts (continued)

5. Analysis of charitable expenditure by activity

	Bayt ul Maqdis £	2021 Total £	2020 Total £
Nature of charitable expenditure			
Activities undertaken directly	92,889	92,889	68,855
Project support costs of charitable activities	32,805	32,805	12,564
Total charitable expenditure analysed by activity	125,694	125,694	81,419

An explanation of the main features of charitable expenditure is given in note 1 to the accounts

6. Staff Costs and Emoluments

	2021 £	2020 £
Gross Salaries	48,892	49,461
Employer's National Insurance	-	-
	<u>48,892</u>	<u>49,461</u>

Numbers of full time equivalents employees	2021	2020
Raising Funds and Awareness Raising	2	2
Support and Administration	2	2

There were no fees or other remuneration to the trustees.
There were no employees with emoluments in excess of £60,000 per annum.

7. Tangible functional fixed assets

The company had no tangible fixed assets for the year ended 30 June 2021 (prior year £Nil).

8. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,504	2,304

Notes to the accounts (continued)

9. Analysis of assets and liabilities representing funds

At 30 June 2021	Unrestricted funds	Restricted funds	Total Funds
	£	£	£
Tangible Fixed Assets	-	-	-
Current Assets	401,756	-	401,756
Current Liabilities	(1,504)	-	(1,504)
	<u>400,253</u>	<u>-</u>	<u>400,253</u>

At 30 June 2020	Unrestricted funds	Restricted funds	Total Funds
Tangible Fixed Assets	-	-	-
Current Assets	290,141	-	290,141
Current Liabilities	(2,304)	-	(2,304)
	<u>287,837</u>	<u>-</u>	<u>287,837</u>

The individual funds included above are :-

	Funds at 2020	Movements in Funds as below	Transfers Between funds	Funds at 2021
	£	£	£	£
Baqt ul Maqdis	287,837	112,416	-	400,253
	<u>287,837</u>	<u>112,416</u>	<u>-</u>	<u>400,253</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Baqt ul Maqdis	307,457	195,041	-	112,416
	<u>307,457</u>	<u>195,041</u>	<u>-</u>	<u>112,416</u>

10. Endowment Funds

The charity had no endowment funds in the year ended 2021 or in the year ended 2020.