



**BAYT UL MAQDIS**  
FOUNDATION

Company Number: 07274585  
Registered Charity Number 1139176

**Bayt Ul Maqdis Foundation**

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

**30<sup>th</sup> June 2024**



**Bayt ul Maqdis Foundation**

**Annual Report & Financial Statements**

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## **The Report of the Trustees for the Year Ended 30<sup>th</sup> June 2024**

The trustees are pleased to present their annual report and financial statements of the charity for the year ended 30<sup>th</sup> 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 4<sup>th</sup> 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](mailto:Admin@BMFoundation.org.UK)

**Website:** [www.BMFoundation.org.uk](http://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 23<sup>rd</sup> March 2025

*A Sabir*

Dr A Sabir  
Trustee





**Report of the Independent Examiner to the trustees**  
**On the accounts of Bayt ul Maqdiis 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:- 23<sup>rd</sup> March 2025

**Bayt ul Maqdis Foundation**  
**Statement of Financial Activities for the year ended 30<sup>th</sup> June 2024**

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

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

*A Sabir*

Dr A Sabir  
Trustee

Approved by the board of trustees on 23<sup>rd</sup> March 2025

For the year ending 30<sup>th</sup> 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%
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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 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 Total	2023 Total
	£	£	£
<b>Income</b>			
Donations from individuals	436,044	436,044	326,638
Gift Aid	7,173	7,173	5,844
<b>Total Income</b>	<b>443,217</b>	<b>443,217</b>	<b>332,482</b>
<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
<b>Total expenditure</b>	<b>350,411</b>	<b>350,411</b>	<b>330,113</b>
<b>Net Incoming Resources</b>	<b>92,806</b>	<b>92,806</b>	<b>2,369</b>

## Notes to the accounts (continued)

### 5. Analysis of charitable expenditure by activity

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

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>
<b>Numbers of full time equivalents employees</b>	<b>2024</b>	<b>2023</b>
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.