

**COMPANY NUMBER:**  
**7905865**

**AL FALAAH LEARNING CENTRE LIMITED**  
**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

**ABU & ABU**  
**CHARTERED CERTIFIED ACCOUNTANTS**

**ABU NOWSHED CENTRE**  
**71 WORDSWORTH ROAD**  
**SMALL HEATH, BIRMINGHAM**  
**B10 0ED**  
**WEST MIDLANDS**

**AL FALAAH LEARNING CENTRE LIMITED**

**COMPANY INFORMATION**

**Company Number:** 7905865

**Chairman:** MOHAMMED FAKHRUDDIN SADHIQ

**Directors:** Mohammed Fakhruddin Sadhiq  
Zakia Begum  
Mohammed Somir Uddin

**Registered Office:** 3 Braithwaite Road  
Sparkbrook  
Birmingham  
West Midlands  
B11 1LB

**Accountants:** Abu & Abu  
Chartered Certified Accountants  
Abu Nowshed Centre  
71 Wordsworth Road  
Small Heath, Birmingham  
B10 0ED  
West Midlands

**Bankers:** Barclays Bank PLC

**AL FALAAH LEARNING CENTRE LIMITED**  
**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

**CONTENTS**

	<b>Page</b>
Directors' Report	1
Accountants Report	2
Abridged Profit and Loss Account	3
Abridged Balance Sheet	4
Notes to the Abridged Financial Statements	5
Detailed Profit and Loss Account	7
Detailed Overhead Expenses Schedule for Directors	8

**AL FALAAH LEARNING CENTRE LIMITED**

**DIRECTORS' REPORT**

**FOR THE YEAR ENDED 31 JANUARY 2023**

The directors present their report and the financial statements for the year ended 31 January 2023.

**Principal activities**

The principal activity of the company continues to be that of a Charity.

**Directors**

The directors who served during the year were as follows:

Mohammed Fakhruddin Sadhiq

Zakia Begum

Mohammed Somir Uddin

**Responsibilities of the directors**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

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

select suitable accounting policies and then apply them consistently;

make judgments and accounting estimates that are reasonable and prudent;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board on 30 November 2023 and has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

.....

Mohammed Fakhruddin Sadhiq

**ACCOUNTANT'S REPORT**  
**TO THE BOARD OF DIRECTORS**  
**ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF**  
**AL FALAAH LEARNING CENTRE LIMITED**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

As described in the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 January 2023 set out on on pages 3 to 6 and you consider that the company is exempt from a report under section 477(1) of the Companies Act 2006. In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

..... Dated:30 November 2023  
Abu & Abu  
Chartered Certified Accountants  
Abu Nowshed Centre  
71 Wordsworth Road  
Small Heath, Birmingham  
B10 0ED  
West Midlands

**AL FALAAH LEARNING CENTRE LIMITED**  
**ABRIDGED PROFIT AND LOSS ACCOUNT**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

	Note	2023 £	2022 £
<b>Gross profit</b>		59,501	41,434
Administrative expenses		(57,675)	(35,112)
<b>Profit on ordinary activities before taxation</b>		1,826	6,322
Tax on profit on ordinary activities		0	0
<b>Profit for the financial year</b>		£ 1,826	£ 6,322

The company has made no acquisitions nor discontinued any operations during 2023 therefore turnover and operating profit derive entirely from continued operations.

**COMPANY NUMBER:7905865**

**AL FALAAH LEARNING CENTRE LIMITED**

**ABRIDGED BALANCE SHEET**

**AT 31 JANUARY 2023**

	Note	2023	2022
		£	£
<b>Fixed assets</b>			
Tangible assets	2	289,737	298,913
<b>Current assets</b>			
Cash at bank and in hand		73,664	69,638
<b>Creditors</b>			
Amounts falling due within one year		2,622	(3,598)
<b>Net current assets</b>		76,286	66,040
<b>Total assets less current liabilities</b>		366,023	364,953
<b>Creditors</b>			
Amounts falling due after more than one year		756	0
<b>Net assets</b>		£366,779	£364,953
<b>Capital and reserves</b>			
Profit and loss account		366,779	364,953
<b>Shareholders' funds</b>		£366,779	£364,953

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006. Approved by the board of directors on 30 November 2023 and signed on its behalf.

.....  
Mohammed Fakhruddin Sadhiq

The annexed notes form part of these financial statements.

**AL FALAAH LEARNING CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JANUARY 2023**

**1. Accounting policies**

**Basis of preparation of financial statements**

The charity constitutes a public benefit entity as defined by FRS 102. 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

**Incoming resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

**Turnover**

Turnover comprises the invoiced value of donations.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings - 3% per annum of cost  
Plant and Machinery - 20% per annum of cost  
Fixtures and Fittings - 20 % per annum of cost



**AL FALAAH LEARNING CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS** (Continued)

**FOR THE YEAR ENDED 31 JANUARY 2023**

**2. Tangible fixed assets**

	<b>Total £</b>
Cost:	
At 1 February 2022	363,635
At 31 January 2023	363,635
Depreciation:	
At 1 February 2022	64,722
Charge for the year	9,176
At 31 January 2023	73,898
Net book value:	
At 31 January 2023	£289,737
At 31 January 2022	£298,913

**AL FALAAH LEARNING CENTRE LIMITED**  
**DETAILED TRADING AND PROFIT AND LOSS ACCOUNT**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

	<b>2023</b>		<b>2022</b>	
	£	£	£	£
<b>Turnover</b>				
Donations		11,549		12,399
Monthly donation		0		824
Jumu'ah donation		17,297		15,874
HMRC-GAD		6,674		0
Evening Class		23,981		12,337
		<hr/>		<hr/>
		59,501		41,434
 <b>Overheads</b>				
Resources Expended	57,675		35,112	
	<hr/>		<hr/>	
		(57,675)		(35,112)
		<hr/>		<hr/>
<b>Profit on ordinary activities</b>		£ 1,826		£ 6,322
		<hr/> <hr/>		<hr/> <hr/>

**AL FALAAH LEARNING CENTRE LIMITED**

**SCHEDULE OF OVERHEAD EXPENSES**

**FOR THE YEAR ENDED 31 JANUARY 2023**

	2023		2022	
	£	£	£	£
<b>Resources Expended</b>				
Wages and salaries	23,601		17,052	
Costs of generating funds	585		683	
Rates & Water	0		56	
Insurance	1,231		1,249	
Light & Heat	3,533		2,478	
Repair & Maintenance	17,762		2,816	
Printing, Postage & Stationery	285		216	
Telephone	282		279	
Travelling expenses	40		0	
Entertainments	400		0	
Accountancy	780		770	
Depreciation	9,176		9,513	
		57,675		35,112
<b>Total overhead expenses</b>		<b>£57,675</b>		<b>£35,112</b>