

# GLOBAL KHATME NUBUWWAT MOVEMENT

England & Wales · Charity number 1149375

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [08089882](#)

**Registered** 2012-10-18

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

## Contact

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**Address** 39 Brunswick Street  
Nelson  
BB9 9DY

**Phone** 07830361772

**Email** [alhiramasjid@gmail.com](mailto:alhiramasjid@gmail.com)

## Activities

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**Objects:** THE CHARITY'S OBJECTS ARE:TO ADVANCE ISLAMIC EDUCATION ANYWHERE IN THE WORLD BY THE PROVISION OF FINANCIAL AID AND MATERIALS INCLUDING BUT NOT LIMITED TO BOOKS, FURNITURE, STATIONARY, CLOTHING AND ELECTRONIC HARDWARE/SOFTWARE AND ALSO THROUGH THE CONSTRUCTION OF SCHOOLS, COLLEGES, TRAINING CENTRES AND UNIVERSITIES.

**Activities:** The objectives of the charity are to proliferate and advance education and awareness of Islam any where deemed required in the world, this will through the provision of financial aid and materials, including but not limited to, books, furniture, stationary, clothing and electronic hardware/software and also through the construction of schools, colleges, universities and training centers.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** The General Public/mankind

## Geography

- Lancashire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	-	-	-	-
2024-05-31	£21,613	£17,174	-	-
2023-05-31	£16,356	£17,940	-	-
2022-05-31	£25,441	£24,969	-	-
2021-05-31	£36,515	£39,995	-	-
2020-05-31	£65,308	£54,347	-	-

## Trustees

Name	Role	Appointed
AMAR ZUBAIR		2020-06-01
HAFIZ MOHAMMAD FAROOQ SHAH		2012-11-26
MUHAMMAD HAFEEZ UR REHMAN		2012-09-12
MUHAMMAD ZAMAN		2012-09-12

**GLOBAL KHATME NUBUWWAT MOVEMENT**

England & Wales - Charity number 1149375

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# Accounts

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**Registered Charity Number**  
**1149375**

**Registered Company Number**  
**08089882**

**Global Khatme Nubuwwat Movement**  
**Report and Accounts**  
**for the year end 31 May 2022**

**Global Khatme Nubuwwat Movement**  
**Report and accounts**  
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## **Global Khatme Nubuwwat Movement Company Information**

### **Directors**

Muhammad Bilal Mudassir  
Muhammad Hafeez ur Rehman  
Abdul Rehman Sultani  
Muhammad Zaman

### **Accountants**

Zia & Co  
Chartered Certified Accountants  
& Registered Auditors

41 Slade Lane  
Manchester  
M13 0QJ

### **Bankers**

HSBC Bank Plc  
4 Manchester Road  
Nelson  
BB9 7EG

### **Registered office**

39 Brunswick Street  
Nelson  
BB9 9DY

### **Registered number**

08089882

## **Global Khatme Nubuwwat Movement**

### **The report of the trustees for the year end 31 May 2022**

The trustees present their annual report and accounts for the year ended 31st May 2022. The board of trustees are satisfied with the performance of the charity during the year and the position at 31st May 2022 and consider that the charity 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

### **Name, registered office and constitution of the charity**

#### **The legal registration details are :-**

<i>The Registered Office is</i>	39 Brunswick Street, Nelson BB9 9DY
<i>Charity Registration Number</i>	1149375
<i>The telephone number is</i>	783036177
<i>Email</i>	<a href="mailto:alhiramasjid@gmail.com">alhiramasjid@gmail.com</a>

The full name of the charity is **Global Khatme Nubuwwat Movement**.

### **Objectives and Activities of the Charity:**

#### ***Summary of main activities of the charity in relation to its objects***

The main objective of the charity as set out in the company's memorandum of association is continue to be that of advancement of islamic education anywhere in the world by the provision of financial aid and materials included but not limited to books, furniture, stationery, clothing and electronic hardware/software and also through the construction of schools, colleges, training centres and universities.

The charity carries out a wide range of activities in pursuance of its charitable objectives. The trustees consider that these activities including Hifz classes, Dars-e-nazami, Religious festivals and Islamic awareness, provide benefit both to those who participate and the wider community.

The charity activities are carried out in Labbayk Ya Rasool Masjid.

The company is limited by guarantee and is non-profit making.

### **Achievements and Performance of the Charity**

#### ***Summary of the main achievements of the charity during the year***

The main achievements of the charity during the year are successfully managing the following activities.

Hifz classes: Memorisation of the Quran is considered an important element of religious education and training. We continue to provide this facility and are pleased that this programme which continues to run successfully with over 50 students regularly attending these classes.

Dars-e-nazami classes: This is a once in a lifetime opportunity to gain scholarship, We introduced this course at our centre which is taught both in urdu and arabic language. Currently we have 10 students enrolled in this course.

## **Global Khatme Nubuwwat Movement**

### **The report of the trustees for the year end 31 May 2022**

Religious festivals: We organised the public celebration of religious festivals here at our centre mainly Eid with family and communal meal. We also celebrate Saint's days and offer a service of thanksgiving celebrating the birth of our prophet Muhammad, peace and blessing be upon him, to whom the Quran was revealed.

Islamic awareness: To promote islamic knowledge and awareness in order to enlighten others we have distributed free islamic letrature during the year.

### **Structure, Governance and Management**

#### ***Nature of the Governing Document and constitution of the charity***

The organisation is a charitable company limited by gurantee, incorporated on 31 May 2012 and registered as charity on 18 October 2012.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

In the event of the company being wound up members are required to contribute an amount not exceeding £10.

#### ***The methods adopted for the recruitment and appointment of new trustees***

The directors of the company are also charity trustees for the purpose of the charity law and under the company's articles are known as members of management committee.

Under the requirements of the memorandum and articles of association the members of management committee are elected to serve the charity for an indefinite period. The membership is terminated if the member dies or, if the charity, ceases to exist the membership is also terminated if the member resigns by written notice to the charity unless, after the resignation, there would be less than two members.

### **Financial Review**

#### ***Policies on reserves***

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet three months operating costs of the charity. The operating cost at 31 May 2022 is £24,970 and the level of the reserves available to the charity is £94,880 which is more than the three months of the cost.

#### ***Availability and adequacy of assets of each of the funds***

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

### **The name of the Chief Executive Officer and other senior staff member(s) to whom day to day management of the charity is delegated by the charity trustees.**

Muhamamd Bilal Mudassir

## **Global Khatme Nubuwwat Movement**

### **The report of the trustees for the year end 31 May 2022**

#### **The members of the Board of Trustees of the Charity during the year ended 31st May 2022 were :-**

Muhammad Bilal Mudassir  
Muhammad Hafeez ur Rehman  
Abdul Rehman Sultani  
Muhammad Zaman  
Hafiz Muhammad Farooq Shah  
Niaz UI Hassan Sultan

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Acts.

#### **The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-**

Muhammad Bilal Mudassir  
Muhammad Hafeez ur Rehman  
Abdul Rehman Sultani  
Muhammad Zaman  
Hafiz Muhammad Farooq Shah  
Niaz UI Hassan Sultan  
Mirza Inam Rubani  
Amar Zubair

#### **Independent Examiner**

Mr Muhammad Saeed Zia FCCA

Zia & Co  
Chartered Certified Accountants  
& Registered Auditors

41 Slade Lane  
Manchester  
M13 0QJ

## **Global Khatme Nubuwwat Movement**

### **The report of the trustees for the year end 31 May 2022**

#### **Statement of Directors' and Trustees' Responsibilities**

The Charities Act and the Companies Act require the Board of Trustees 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 Board is required to :-

- 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 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 the Companies Act 2006 and comply with regulations made under the Charities Act 2011. 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 responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

#### **Method of 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 4 November 2022.**

Mr Muhammad Bilal Mudassir  
**Director**

## **Global Khatme Nubuwwat Movement**

### **Independent Examiner's Report to the trustees of the charity**

#### **Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 May 2022**

I report on the financial statements of the Charity on 8 to 12 for the year ended 31 May 2022 which have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011. (The SORP), under the historical cost convention and the accounting policies set out on page 13.

#### **Respective responsibilities of trustees and examiner**

As described on page 4, the Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

The trustees are satisfied that the audit requirement of Section 144(1) of the Act does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

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

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

#### **Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 145(5)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

## **Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination , I can confirm that

1) In accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2015, (The Regulations) the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006;

2) this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that, no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 386 of the Companies Act 2006;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

The Examiner's relevant professional qualification or body is:

The Association of Chartered Certified Accountants (ACCA)

Mr Muhammad Saeed Zia FCCA

Zia & Co  
Chartered Certified Accountants  
& Registered Auditors

41 Slade Lane  
Manchester  
M13 0QJ

The date upon which my opinion is expressed is :-  
4 November 2022

**Global Khatme Nubuwwat Movement  
Statement of Financial Activities  
for the year end 31 May 2022**

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2022 £	2022 £	2022 £	2021 £
<b><i>Incoming resources from generated funds</i></b>				
Revenue grants, donations and legacies- individuals	22,810	-	22,810	8,132
HMRC JRS grants	2,631	-	2,631	28,383
Gift Aid Claim- HMRC	-	-	-	-
Voluntary Income	25,441	-	25,441	36,515
<b><i>Other Incoming Resources</i></b>	-	-	-	-
<b>Total incoming resources</b>	<b>25,441</b>	<b>-</b>	<b>25,441</b>	<b>36,515</b>
<b><i>Costs of charitable activities</i></b>	24,069	-	24,069	39,095
<b><i>Governance costs</i></b>	900	-	900	900
<b>Total resources expended</b>	24,969	-	24,969	39,995
<b>Net incoming resources/(net outgoing resources) before transfers between funds</b>	472	-	472	(3,480)
<b>Gross transfers between funds</b>	-	-	-	-
<b>Net incoming resources/(net outgoing resources) before Other recognised gains and losses</b>	472	-	472	(3,480)
<b>Other recognised gains and losses</b>				
<b>Net movement in funds</b>	472	-	472	(3,480)
<b>Reconciliation of funds</b>				
<b><i>Total funds brought forward</i></b>	94,410	-	94,410	97,890
<b>Total Funds carried forward</b>	<b>94,882</b>	<b>-</b>	<b>94,882</b>	<b>94,410</b>

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 11 as required by the SORP.

All activities derive from continuing operations

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

**Global Khatme Nubuwwat Movement  
Statement of Financial Activities  
for the year end 31 May 2022**

**Income and Expenditure Account as required by the Companies Act**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	25,441	36,515
Direct costs of turnover	24,069	39,095
<b>Gross surplus/(deficit)</b>	<u>1,372</u>	<u>(2,580)</u>
Governance costs	900	900
<b>Operating surplus/(deficit)</b>	<u>472</u>	<u>(3,480)</u>
Income from shares in subsidiaries	-	-
<b>Surplus/(deficit) on ordinary activities before tax</b>	<u>472</u>	<u>(3,480)</u>
<b>Surplus/(deficit) for the financial year</b>	<u>472</u>	<u>(3,480)</u>
Gift Aid Payments	-	-
<b>Retained surplus/(deficit) for the financial year</b>	<u>472</u>	<u>(3,480)</u>

All activities derive from continuing operations

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

**Global Khatme Nubuwwat Movement  
Statement of Financial Activities  
for the year end 31 May 2022**

**Statement of Total Recognised Gains and Losses  
for the year end 31 May 2022**

	<b>2022</b>	<b>2021</b>
Excess of Expenditure over income before realisation of assets	472	(3,480)
Profit per Profit and Loss account	472	(3,480)
<b>Net Movement in funds before taxation</b>	<b>472</b>	<b>(3,480)</b>

**Movements in revenue and capital funds  
for the year end 31 May 2022**

<b>Revenue accumulated funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Last year Total Funds</b>
	<b>2022 £</b>	<b>2022 £</b>	<b>2022 £</b>	<b>2021 £</b>
Accumulated funds brought forward	94,410	-	94,410	97,890
Recognised gains and losses before transfers	472	-	472	(3,480)
	<u>94,882</u>	<u>-</u>	<u>94,882</u>	<u>94,410</u>
<b>Closing revenue accumulated funds</b>	<b>94,882</b>	<b>-</b>	<b>94,882</b>	<b>94,410</b>
				£

**Summary of funds**

	<b>Designated Funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Last Year Total Funds</b>
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
Revenue accumulated funds	-	94,882	-	94,882	94,410

**The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts**

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

**Global Khatme Nubuwwat Movement**  
**Company Number 08089882**  
**Balance Sheet**  
**as at 31 May 2022**

		<b>2022</b>	<b>2021</b>
<b>Fixed assets</b>			
Tangible assets	6	208	278
Investment property	7	91,713	91,713
<b>Total fixed assets</b>		<u>91,921</u>	<u>91,991</u>
<b>Current assets</b>			
Debtors	9	53,600	53,600
Cash at bank and in hand		7,083	9,328
<b>Total current assets</b>		<u>60,683</u>	<u>62,928</u>
<b>Creditors:-</b>			
amounts due within one year	10	(57,723)	(60,509)
<b>Net current assets</b>		<u>2,960</u>	<u>2,419</u>
<b>Total assets less current liabilities</b>		<u>94,881</u>	<u>94,410</u>
<b>Net assets excluding pension asset / liability</b>		<u>94,881</u>	<u>94,410</u>
<b>Net assets including pension asset / liability</b>		<u>94,881</u>	<u>94,410</u>
<b>The funds of the charity :</b>			
<b>Unrestricted income funds</b>			
Unrestricted revenue accumulated funds	94,881	<u>94,881</u>	<u>94,410</u>
<b>Total unrestricted funds</b>		<u>94,881</u>	<u>94,410</u>
<b>Total charity funds</b>		<u>94,881</u>	<u>94,410</u>

The directors are satisfied that for the year ended on 31 May 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and the member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011 the accounts have been examined by an Independent Examiner whose report appears on page 6 to 7.

The director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the FRS102 SOF

The accounts have been prepared in accordance with the special provisions relating to small companies in Part VII of the Companies Act 1985 and in accordance with the FRS 102.

Mr Muhammad Bilal Mudassir

**Director**

**Approved by the board of trustees on 4 November 2022**

**Global Khatme Nubuwwat Movement**  
**Notes to the Accounts**  
**for the year end 31 May 2022**

**1 Accounting policies**

***Basis of preparation of the accounts***

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The charity has taken advantage of the exemption in the FRS 102 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

***Accounting convention***

The financial statements are prepared, on a going concern basis, under the historical cost convention.

The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid.

***Incoming Resources***

Incoming resources are accounted for on a receivable basis deferred as described below where appropriate.

Except as described under the 'Deferred Income' accounting policy all grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

***Investment Income***

Bank interest is included in the income and expenditure account on a receivable basis

***Deferred income***

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

***Recognition of liabilities***

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

**Global Khatme Nubuwwat Movement**  
**Notes to the Accounts**  
**for the year end 31 May 2022**

***Resources Expended***

Costs of generating funds

There are no costs that are attributable to the generating of funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, and includes its Independent Examiners's fee.

Allocation of costs within types of resources expended

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

The charity's operating costs include staff costs, rent and other related costs. Such costs are allocated between types of resources expended and between charitable expenditure and management and administration on the basis of estimates made by the directors.

Resources expended include attributable VAT which cannot be recovered.

***Unrealised and realised gains***

Realised gains and losses are included in the accounts on the date at which a contractual obligation is entered into.

Unrealised gains and losses are computed by reference to the market value of the investments at the balance sheet date, compared to the brought forward cost or valuation, and gains and losses arising on similar categories of investments are netted off.

***Investments held by the charity***

Charities are exempt from the full provisions of SSAP19. However, the trustees have adopted a policy that investment property is revalued on the basis of the best estimate of the trustees on an annual basis and any surplus or deficit is transferred to revaluation reserves. No depreciation is provided on the investment property

***Fixed assets and depreciation***

All tangible fixed assets, are stated at cost less depreciation.

Items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value ) over their estimated useful economic lives.

Fixtures and Fittings	15% reducing balance
Plant and machinery	25% reducing balance

***Taxation***

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company , and is therefore included in the relevant costs in the Statement of Financial Activities.

**Global Khatme Nubuwwat Movement**  
**Notes to the Accounts**  
**for the year end 31 May 2022**

***Operating leases***

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

***Funds structure policy***

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

**2 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

<b>3 Surplus/(deficit) for the financial year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>This is stated after crediting :-</b>		
<b>Revenue Turnover from ordinary activities and after charging:-</b>	25,441	36,515
Depreciation of owned fixed assets	70	92
Pension costs	187	448
Reporting Accountant fees	900	900

**4 Analysis of grants payable in furtherance of the charity's objects**

The grants paid to Dar ul Uloom Jamia Rehmania Razwiyyah, Pakistan totalling to £ Nil during the year ending to 31 May 2021 (£ Nil Y/E 31 May 2020) in furtherance of the charity's objective.

<b>5 Staff Costs and Emoluments</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Gross Salaries	20,445	34,147
Pension Contributions	187	448
	<u>20,632</u>	<u>34,595</u>

<b>Numbers of full time employees or full time equivalents</b>	<b>2022</b>	<b>2021</b>
Average number of employees during the year	6	7

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

**Global Khatme Nubuwwat Movement**  
**Notes to the Accounts**  
**for the year end 31 May 2022**

**6 Tangible functional fixed assets**

	£
<b>Asset cost, valuation or revalued amount</b>	
At 1 June 2021	2,808
At 31 May 2022	<u>2,808</u>
<b>Accumulated depreciation and impairment provisions</b>	
At 1 June 2021	2,530
Depreciation on revaluation	-
Charge for the year	70
At 31 May 2022	<u>2,600</u>
<b>Net book value</b>	
At 31 May 2022	<u>208</u>
At 31 May 2021	<u>278</u>

**7 Fixed Asset Investments**

	Property Investments £	Listed Investments £	Unlisted Investments £	2022 Total £
<b>Valuation</b>				
Market value at 1 June 2021	91,713	-	-	91,713
Net unrealised gain/(loss)				
<b>Market value at 31 May 2022</b>	<u>91,713</u>	<u>-</u>	<u>-</u>	<u>91,713</u>
Cash held by investment advisors				-
<b>Total Investments including cash</b>				<u>91,713</u>
<b>Total Investments including cash</b>				<u>91,713</u>

**Analysis of investments between UK investments and investments outside the UK**

	Property Investments	Listed Investments	Unlisted Investments	2022 Total
Investment assets outside the UK	-	-	-	-
<b>Total market value</b>	<u>91,713</u>	<u>-</u>	<u>-</u>	<u>91,713</u>

	Property Investments	Listed Investments	Unlisted Investments	2021 Total
Investment assets in the UK	91,713	-	-	91,713
<b>Total market value</b>	<u>91,713</u>	<u>-</u>	<u>-</u>	<u>91,713</u>

**8 Associates**

Jamia Rehmania Razwiyyah is an associated undertaking of this charity and its registered office is at Bradshaw Street, Nelson BB9 0BH.

**Global Khatme Nubuwwat Movement**  
**Notes to the Accounts**  
**for the year end 31 May 2022**

<b>9 Debtors</b>	<b>2022</b>	<b>2021</b>
	£	£
Amounts due from associated undertakings	28,500	28,500
Other Debtors	25,100	25,100
	<u>53,600</u>	<u>53,600</u>

<b>10 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	£	£
Accrued expenses	913	913
PAYE and NI	2,431	2,622
Wages Due	4,114	5,750
Director's Account	49,859	50,859
Unpaid Pension Contributions	118	77
	<u>57,723</u>	<u>60,509</u>

<b>11 Analysis of the Net Movement in Funds</b>	<b>2022</b>	<b>2021</b>
	£	£
Net movement in funds from Statement of Financial Activities	472	(3,480)
<b>Net movement in funds available for future activities</b>	<u>472</u>	<u>(3,480)</u>

The net resources applied on functional fixed assets and the net investment in programme related investments represents the cost of additions less proceeds of any disposals.

**12 Particulars of Individual Funds and analysis of assets and liabilities representing funds**

<b>At 31 May 2022</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Tangible Fixed Assets	208	-	-	208
Investments at valuation				
<i>Fixed asset investments</i>	91,713	-	-	91,713
Current Assets	60,683	-	-	60,683
Current Liabilities	(57,723)	-	-	(57,723)
	<u>94,881</u>	<u>-</u>	<u>-</u>	<u>94,881</u>
<b>At 1 June 2021</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Tangible Fixed Assets	278	-	-	278
Investments at valuation				
<i>Fixed asset investments</i>	91,713	-	-	91,713
Current Assets	62,928	-	-	62,928
Current Liabilities	(60,509)	-	-	(60,509)
	<u>94,410</u>	<u>-</u>	<u>-</u>	<u>94,410</u>

**13 Endowment Funds**

The charity had no endowment funds in the year ended 31 May 2022.

**14 Share Capital**

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding ten pounds as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

There are 5 members of the company.

**GLOBAL KHATME NUBUWWAT MOVEMENT**

England & Wales - Charity number 1149375

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# Accounts

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**Registered Charity Number**  
**1149375**

**Registered Company Number**  
**08089882**

**Global Khatme Nubuwwat Movement**  
**Report and Accounts**  
**for the year end 31 May 2021**

**Global Khatme Nubuwwat Movement**  
**Report and accounts**  
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## **Global Khatme Nubuwwat Movement Company Information**

### **Directors**

Muhammad Bilal Mudassir  
Muhammad Hafeez ur Rehman  
Abdul Rehman Sultani  
Muhammad Zaman

### **Accountants**

Zia & Co  
Chartered Certified Accountants  
& Registered Auditors

41 Slade Lane  
Manchester  
M13 0QJ

### **Bankers**

HSBC Bank Plc  
4 Manchester Road  
Nelson  
BB9 7EG

### **Registered office**

39 Brunswick Street  
Nelson  
BB9 9DY

### **Registered number**

08089882

## **Global Khatme Nubuwwat Movement**

### **The report of the trustees for the year end 31 May 2021**

The trustees present their annual report and accounts for the year ended 31st May 2021. The board of trustees are satisfied with the performance of the charity during the year and the position at 31st May 2021 and consider that the charity 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

### **Name, registered office and constitution of the charity**

#### **The legal registration details are :-**

<i>The Registered Office is</i>	39 Brunswick Street, Nelson BB9 9DY
<i>Charity Registration Number</i>	1149375
<i>The telephone number is</i>	783036177
<i>Email</i>	<a href="mailto:alhiramasjid@gmail.com">alhiramasjid@gmail.com</a>

The full name of the charity is **Global Khatme Nubuwwat Movement**.

### **Objectives and Activities of the Charity:**

#### ***Summary of main activities of the charity in relation to its objects***

The main objective of the charity as set out in the company's memorandum of association is continue to be that of advancement of islamic education anywhere in the world by the provision of financial aid and materials included but not limited to books, furniture, stationery, clothing and electronic hardware/software and also through the construction of schools, colleges, training centres and universities.

The charity carries out a wide range of activities in pursuance of its charitable objectives. The trustees consider that these activities including Hifz classes, Dars-e-nazami, Religious festivals and Islamic awareness, provide benefit both to those who participate and the wider community.

The charity activities are carried out in Labbayk Ya Rasool Masjid.

The company is limited by guarantee and is non-profit making.

### **Achievements and Performance of the Charity**

#### ***Summary of the main achievements of the charity during the year***

The main achievements of the charity during the year are successfully managing the following activities.

Hifz classes: Memorisation of the Quran is considered an important element of religious education and training. We continue to provide this facility and are pleased that this programme which continues to run successfully with over 50 students regularly attending these classes.

Dars-e-nazami classes: This is a once in a lifetime opportunity to gain scholarship, We introduced this course at our centre which is taught both in urdu and arabic language. Currently we have 10 students enrolled in this course.

## **Global Khatme Nubuwwat Movement**

### **The report of the trustees for the year end 31 May 2021**

Religious festivals: We organised the public celebration of religious festivals here at our centre mainly Eid with family and communal meal. We also celebrate Saint's days and offer a service of thanksgiving celebrating the birth of our prophet Muhammad, peace and blessing be upon him, to whom the Quran was revealed.

Islamic awareness: To promote islamic knowledge and awareness in order to enlighten others we have distributed free islamic letrature during the year.

### **Structure, Governance and Management**

#### ***Nature of the Governing Document and constitution of the charity***

The organisation is a charitable company limited by gurantee, incorporated on 31 May 2012 and registered as charity on 18 October 2012.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

In the event of the company being wound up members are required to contribute an amount not exceeding £10.

#### ***The methods adopted for the recruitment and appointment of new trustees***

The directors of the company are also charity trustees for the purpose of the charity law and under the company's articles are known as members of management committee.

Under the requirements of the memorandum and articles of association the members of management committee are elected to serve the charity for an indefinite period. The membership is terminated if the member dies or, if the charity, ceases to exist the membership is also terminated if the member resigns by written notice to the charity unless, after the resignation, there would be less than two members.

### **Financial Review**

#### ***Policies on reserves***

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet three months operating costs of the charity. The operating cost at 31 May 2021 is £39,995 and the level of the reserves available to the charity is £94,410 which is more than the three months of the cost.

#### ***Availability and adequacy of assets of each of the funds***

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

### **The name of the Chief Executive Officer and other senior staff member(s) to whom day to day management of the charity is delegated by the charity trustees.**

Muhamamd Bilal Mudassir

## **Global Khatme Nubuwwat Movement**

### **The report of the trustees for the year end 31 May 2021**

#### **The members of the Board of Trustees of the Charity during the year ended 31st May 2021 were :-**

Muhammad Bilal Mudassir  
Muhammad Hafeez ur Rehman  
Abdul Rehman Sultani  
Muhammad Zaman  
Hafiz Muhammad Farooq Shah  
Niaz UI Hassan Sultan

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Acts.

#### **The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-**

Muhammad Bilal Mudassir  
Muhammad Hafeez ur Rehman  
Abdul Rehman Sultani  
Muhammad Zaman  
Hafiz Muhammad Farooq Shah  
Niaz UI Hassan Sultan  
Mirza Inam Rubani ( Appointed 1/06/20)  
Amar Zubair ( Appointed 1/06/20)

#### **Independent Examiner**

Mr Muhammad Saeed Zia FCCA

Zia & Co  
Chartered Certified Accountants  
& Registered Auditors

41 Slade Lane  
Manchester  
M13 0QJ

## **Global Khatme Nubuwwat Movement**

### **The report of the trustees for the year end 31 May 2021**

#### **Statement of Directors' and Trustees' Responsibilities**

The Charities Act and the Companies Act require the Board of Trustees 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 Board is required to :-

- 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 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 the Companies Act 2006 and comply with regulations made under the Charities Act 2011. 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 responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

#### **Method of 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 29 September 2021.**

Mr Muhammad Bilal Mudassir  
**Director**

## **Global Khatme Nubuwwat Movement**

### **Independent Examiner's Report to the trustees of the charity**

#### **Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 May 2021**

I report on the financial statements of the Charity on 8 to 12 for the year ended 31 May 2021 which have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011. (The SORP), under the historical cost convention and the accounting policies set out on page 13.

#### **Respective responsibilities of trustees and examiner**

As described on page 4, the Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

The trustees are satisfied that the audit requirement of Section 144(1) of the Act does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

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

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

#### **Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 145(5)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

## **Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination , I can confirm that

1) In accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2015, (The Regulations) the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006;

2) this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that, no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 386 of the Companies Act 2006;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

The Examiner's relevant professional qualification or body is:

The Association of Chartered Certified Accountants (ACCA)

Mr Muhammad Saeed Zia FCCA

Zia & Co  
Chartered Certified Accountants  
& Registered Auditors

41 Slade Lane  
Manchester  
M13 0QJ

The date upon which my opinion is expressed is :-  
29 September 2021

**Global Khatme Nubuwwat Movement  
Statement of Financial Activities  
for the year end 31 May 2021**

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2021 £	2021 £	2021 £	2020 £
<b><i>Incoming resources from generated funds</i></b>				
Revenue grants, donations and legacies- individuals	8,132	-	8,132	43,934
HMRC JRS grants	28,383	-	28,383	6,355
Gift Aid Claim- HMRC	-	-	-	15,019
Voluntary Income	36,515	-	36,515	65,308
<b><i>Other Incoming Resources</i></b>	-	-	-	-
<b>Total incoming resources</b>	<b>36,515</b>	<b>-</b>	<b>36,515</b>	<b>65,308</b>
<b><i>Costs of charitable activities</i></b>	39,095	-	39,095	53,447
<b><i>Governance costs</i></b>	900	-	900	900
<b>Total resources expended</b>	<b>39,995</b>	<b>-</b>	<b>39,995</b>	<b>54,347</b>
<b>(Net outgoing resources)/net incoming resources before transfers between funds</b>	<b>(3,480)</b>	<b>-</b>	<b>(3,480)</b>	<b>10,961</b>
<b>Gross transfers between funds</b>	-	-	-	-
<b>(Net outgoing resources)/net incoming resources before Other recognised gains and losses</b>	<b>(3,480)</b>	<b>-</b>	<b>(3,480)</b>	<b>10,961</b>
<b>Other recognised gains and losses</b>				
<b>Net movement in funds</b>	<b>(3,480)</b>	<b>-</b>	<b>(3,480)</b>	<b>10,961</b>
<b>Reconciliation of funds</b>				
<b><i>Total funds brought forward</i></b>	<b>97,890</b>	<b>-</b>	<b>97,890</b>	<b>86,929</b>
<b>Total Funds carried forward</b>	<b>94,410</b>	<b>-</b>	<b>94,410</b>	<b>97,890</b>

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 11 as required by the SORP.

All activities derive from continuing operations

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

**Global Khatme Nubuwwat Movement  
Statement of Financial Activities  
for the year end 31 May 2021**

**Income and Expenditure Account as required by the Companies Act**

	<b>2,021</b>	<b>2,020</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	36,515	65,308
Direct costs of turnover	39,095	53,447
<b>Gross (deficit)/surplus</b>	<u>(2,580)</u>	<u>11,861</u>
Governance costs	900	900
<b>Operating (deficit)/surplus</b>	<u>(3,480)</u>	<u>10,961</u>
Income from shares in subsidiaries	-	-
<b>(Deficit)/surplus on ordinary activities before tax</b>	<u>(3,480)</u>	<u>10,961</u>
<b>(Deficit)/surplus for the financial year</b>	<u>(3,480)</u>	<u>10,961</u>
Gift Aid Payments	-	-
<b>Retained (deficit)/surplus for the financial year</b>	<u>(3,480)</u>	<u>10,961</u>

All activities derive from continuing operations

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

**Global Khatme Nubuwwat Movement  
Statement of Financial Activities  
for the year end 31 May 2021**

**Statement of Total Recognised Gains and Losses  
for the year end 31 May 2021**

	<b>2,021</b>	<b>2,020</b>
Excess of Expenditure over income before realisation of assets	(3,480)	10,961
Profit per Profit and Loss account	(3,480)	10,961
<b>Net Movement in funds before taxation</b>	<b>(3,480)</b>	<b>10,961</b>

**Movements in revenue and capital funds  
for the year end 31 May 2021**

<b>Revenue accumulated funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Last year Total Funds</b>
	<b>2,021</b>	<b>2,021</b>	<b>2,021</b>	<b>2,020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accumulated funds brought forward	97,890	-	97,890	86,929
Recognised gains and losses before transfers	(3,480)	-	(3,480)	10,961
	<u>94,410</u>	<u>-</u>	<u>94,410</u>	<u>97,890</u>
<b>Closing revenue accumulated funds</b>	<u>94,410</u>	<u>-</u>	<u>94,410</u>	<u>97,890</u>
				<b>£</b>

<b>Summary of funds</b>	<b>Designated Funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Last Year Total Funds</b>
	<b>2,021</b>	<b>2,021</b>	<b>2,021</b>	<b>2,021</b>	<b>2,020</b>
Revenue accumulated funds	-	94,410	-	94,410	97,890

**The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts**

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

**Global Khatme Nubuwwat Movement**  
**Company Number 08089882**  
**Balance Sheet**  
**as at 31 May 2021**

		2021	2020
<b>Fixed assets</b>			
Tangible assets	6	278	370
Investment property	7	91,713	91,713
<b>Total fixed assets</b>		<u>91,991</u>	<u>92,083</u>
<b>Current assets</b>			
Debtors	9	53,600	68,600
Cash at bank and in hand		9,328	5,162
<b>Total current assets</b>		<u>62,928</u>	<u>73,762</u>
<b>Creditors:-</b>			
amounts due within one year	10	(60,509)	(67,955)
<b>Net current assets</b>		<u>2,419</u>	<u>5,807</u>
<b>Total assets less current liabilities</b>		<u>94,410</u>	<u>97,890</u>
<b>Net assets excluding pension asset / liability</b>		<u>94,410</u>	<u>97,890</u>
<b>Net assets including pension asset / liability</b>		<u>94,410</u>	<u>97,890</u>
<b>The funds of the charity :</b>			
<b>Unrestricted income funds</b>			
Unrestricted revenue accumulated funds		94,410	97,890
<b>Total unrestricted funds</b>		<u>94,410</u>	<u>97,890</u>
<b>Total charity funds</b>		<u>94,410</u>	<u>97,890</u>

The directors are satisfied that for the year ended on 31 May 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that member or members have required the company to obtain an audit of its accounts for the year in question accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011 the accounts have been examined by an Independent Examiner whose report appears on page 6 to 7.

The director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the FRS102 SOR

The accounts have been prepared in accordance with the special provisions relating to small companies in Part VII of Companies Act 1985 and in accordance with the FRS 102.

Mr Muhammad Bilal Mudassir  
**Director**

**Approved by the board of trustees on 29 September 2021**

**Global Khatme Nubuwwat Movement**  
**Notes to the Accounts**  
**for the year end 31 May 2021**

**1 Accounting policies**

***Basis of preparation of the accounts***

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The charity has taken advantage of the exemption in the FRS 102 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

***Accounting convention***

The financial statements are prepared, on a going concern basis, under the historical cost convention.

The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid.

***Incoming Resources***

Incoming resources are accounted for on a receivable basis deferred as described below where appropriate.

Except as described under the 'Deferred Income' accounting policy all grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

***Investment Income***

Bank interest is included in the income and expenditure account on a receivable basis

***Deferred income***

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

***Recognition of liabilities***

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

**Global Khatme Nubuwwat Movement**  
**Notes to the Accounts**  
**for the year end 31 May 2021**

***Resources Expended***

Costs of generating funds

There are no costs that are attributable to the generating of funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, and includes its Independent Examiners's fee.

Allocation of costs within types of resources expended

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

The charity's operating costs include staff costs, rent and other related costs. Such costs are allocated between types of resources expended and between charitable expenditure and management and administration on the basis of estimates made by the directors.

Resources expended include attributable VAT which cannot be recovered.

***Unrealised and realised gains***

Realised gains and losses are included in the accounts on the date at which a contractual obligation is entered into.

Unrealised gains and losses are computed by reference to the market value of the investments at the balance sheet date, compared to the brought forward cost or valuation, and gains and losses arising on similar categories of investments are netted off.

***Investments held by the charity***

Charities are exempt from the full provisions of SSAP19. However, the trustees have adopted a policy that investment property is revalued on the basis of the best estimate of the trustees on an annual basis and any surplus or deficit is transferred to revaluation reserves. No depreciation is provided on the investment property

***Fixed assets and depreciation***

All tangible fixed assets, are stated at cost less depreciation.

Items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value ) over their estimated useful economic lives.

Fixtures and Fittings	15% reducing balance
Plant and machinery	25% reducing balance

***Taxation***

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company , and is therefore included in the relevant costs in the Statement of Financial Activities.

**Global Khatme Nubuwwat Movement**  
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**for the year end 31 May 2021**

***Operating leases***

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

***Funds structure policy***

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

**2 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

<b>3 (Deficit)/surplus for the financial year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>This is stated after crediting :-</b>		
<b>Revenue Turnover from ordinary activities and after charging:-</b>	36,515	65,308
Depreciation of owned fixed assets	92	123
Pension costs	448	647
Reporting Accountant fees	900	900

**4 Analysis of grants payable in furtherance of the charity's objects**

The grants paid to Dar ul Uloom Jamia Rehmania Razwiyyah, Pakistan totalling to £ Nil during the year ending to 31 May 2021 (£ Nil Y/E 31 May 2020) in furtherance of the charity's objective.

<b>5 Staff Costs and Emoluments</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gross Salaries	34,147	46,711
Pension Contributions	448	647
	<u>34,595</u>	<u>47,358</u>

<b>Numbers of full time employees or full time equivalents</b>	<b>2021</b>	<b>2020</b>
Average number of employees during the year	7	5
There were no fees or other remuneration paid to the trustees.		
There were no employees with emoluments in excess of £60,000 per annum.		

**Global Khatme Nubuwwat Movement**  
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**for the year end 31 May 2021**

**6 Tangible functional fixed assets**

	<b>£</b>
<b>Asset cost, valuation or revalued amount</b>	
At 1 June 2020	2,808
At 31 May 2021	<u>2,808</u>
<b>Accumulated depreciation and impairment provisions</b>	
At 1 June 2020	2,438
Depreciation on revaluation	-
Charge for the year	<u>92</u>
At 31 May 2021	<u>2,530</u>
<b>Net book value</b>	
At 31 May 2021	<u>278</u>
At 31 May 2020	<u>370</u>

**7 Fixed Asset Investments**

	Property Investments £	Listed Investments £	Unlisted Investments £	2021 Total £
<b>Valuation</b>				
Market value at 1 June 2020	91,713	-	-	91,713
Net unrealised gain/(loss)				
<b>Market value at 31 May 2021</b>	<u>91,713</u>	<u>-</u>	<u>-</u>	<u>91,713</u>
Cash held by investment advisors				-
<b>Total Investments including cash</b>				<u>91,713</u>
				<b>At 31 May 2021</b>
<b>Total Investments including cash</b>				<u>91,713</u>
				<b>At 1 June 2020</b>
<b>Analysis of investments between UK investments and investments outside the UK</b>				
	Property Investments	Listed Investments	Unlisted Investments	2021 Total
Investment assets outside the UK	-	-	-	-
<b>Total market value</b>	<u>91,713</u>	<u>-</u>	<u>-</u>	<u>91,713</u>
	Property Investments	Listed Investments	Unlisted Investments	2020 Total
Investment assets in the UK	91,713	-	-	91,713
<b>Total market value</b>	<u>91,713</u>	<u>-</u>	<u>-</u>	<u>91,713</u>

**8 Associates**

Jamia Rehmania Razwiyyah is an associated undertaking of this charity and its registered office is at Bradshaw Street, Nelson BB9 0BH.

**Global Khatme Nubuwwat Movement**  
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**for the year end 31 May 2021**

<b>9 Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Amounts due from associated undertakings	28,500	43,500
Other Debtors	25,100	25,100
	<u>53,600</u>	<u>68,600</u>
<b>10 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accrued expenses	913	913
PAYE and NI	2,622	1,972
Wages Due	5,750	3,087
Director's Account	50,859	61,859
Unpaid Pension Contributions	77	124
	<u>60,509</u>	<u>67,955</u>
<b>11 Analysis of the Net Movement in Funds</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Net movement in funds from Statement of Financial Activities	(3,480)	10,961
<b>Net movement in funds available for future activities</b>	<u>(3,480)</u>	<u>10,961</u>

The net resources applied on functional fixed assets and the net investment in programme related investments represents the cost of additions less proceeds of any disposals.

<b>12 Particulars of Individual Funds and analysis of assets and liabilities representing funds</b>				
<b>At 31 May 2021</b>	<b>Unrestricted</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>	<b>funds</b>	<b>Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	278	-	-	278
Investments at valuation				
<i>Fixed asset investments</i>	91,713	-	-	91,713
Current Assets	62,928	-	-	62,928
Current Liabilities	(60,509)	-	-	(60,509)
	<u>94,410</u>	<u>-</u>	<u>-</u>	<u>94,410</u>
<b>At 1 June 2020</b>	<b>Unrestricted</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>	<b>funds</b>	<b>Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	370	-	-	370
Investments at valuation				
<i>Fixed asset investments</i>	91,713	-	-	91,713
Current Assets	73,762	-	-	73,762
Current Liabilities	(67,955)	-	-	(67,955)
	<u>97,890</u>	<u>-</u>	<u>-</u>	<u>97,890</u>

**13 Endowment Funds**

The charity had no endowment funds in the year ended 31 May 2020.

**14 Share Capital**

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding ten pounds as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

There are 5 members of the company.