

JAMIA REHMANIA RAZWIYYAH

England & Wales · Charity number 1150395

Details

Other names REHMANIA RAZWIYYAH TRUST

Status Registered

Legal form Charitable company

Company number [08089750](#)

Registered 2013-01-08

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

Contact

Address Nelson Community Masjid
Bradshaw Street
Nelson
Lancashire
BB9 0BH

Phone 07761707613

Email info@myncm.co.uk

Website www.myncm.co.uk

Activities

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 main objective of the charity is the provision of services to eliminate poverty, to promote wellbeing and the advancement of Islamic education. The provision of these services is to make a positive social impact in order to boost health, education and build a support network for the communities we operate in. The Charity also operates a foodbank and provides other support to those in need.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** WORLDWIDE
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	-	-	-	-
2024-05-31	-	-	-	-
2023-05-31	£48,682	£30,901	-	-
2022-05-31	£45,388	£42,851	-	-
2021-05-31	£53,885	£46,891	-	-
2020-05-31	£56,210	£53,297	-	-
2019-05-31	£52,094	£48,662	-	-

Trustees

Name	Role	Appointed
Muhammad Farooq		2024-03-28

JAMIA REHMANIA RAZWIYYAH

England & Wales - Charity number 1150395

Accounts

Registered Charity Number
1150395

Registered Company Number
08089750

Jamia Rehmania Razwiyyah
Report and Accounts
for the year ended 31 May 2022

Jamia Rehmania Razwiyyah
Report and accounts
Contents

	Page
Charity and Company information	1
Trustees' Report and Statement of Directors' / Trustees' Responsibilities	2-5
Independent Examiner's report	6-7
Statement of Financial Activities and Income & Expenditure account	8-9
Statement of total recognised gains & losses and Movements in Accumulated Funds	10
Balance sheet	11
Notes to the accounts	12-15

Jamia Rehmania Razwiyyah Company Information

Directors

Muhammad Jamal Asif
Muhammad Din

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

Nelson Community Masjid
Bradshaw Street, Nelson
BB9 0BH

Registered number

08089750

Jamia Rehmania Razwiyyah

The report of the trustees for the year ended 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>	Nelson Commun. Masjid, Bradshaw Street, Nelson BB9 0BH
<i>Charity Registration Number</i>	1150395
<i>The telephone number is</i>	07449353797
<i>Email</i>	m.j.asif@hotmail.com

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 Nelson Community 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 25 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.

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.

Jamia Rehmania Razwiyyah

The report of the trustees for the year ended 31 May 2022

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

Nature of the Governing Document and constitution of the charity

The organisation is a charitable company limited by gurantee, incorporated on 30 May 2012 and registered as charity on 8 Janurary 2013.

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`a 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 £ 42,852 and the level of the reserves available to the charity is £105,622 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 Jamal Asif

Jamia Rehmania Razwiyyah

The report of the trustees for the year ended 31 May 2022

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

Muhammad Jamal Asif
Muhammad Din
Afaq Raza Khan

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 Jamal Asif
Muhammad Din
Afaq Raza Khan

Independent Examiner

Mr Muhammad Saeed Zia FCCA

Zia & Co
Chartered Certified Accountants
& Registered Auditors

41 Slade Lane
Manchester
M13 0QJ

Jamia Rehmania Razwiyyah

The report of the trustees for the year ended 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 5 December 2022.

Mr Muhammad Jamal Asif
Director and Trustee

Jamia Rehmania Razwiyyah
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 10 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 11.

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

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

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 :-
5 December 2022

Jamia Rehmania Razwiyyah
Statement of Financial Activities
for the year ended 31 May 2022

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2022 £	2022 £	2022 £	2021 £
<i>Incoming resources from generated funds</i>					
Revenue grants, donations and legacies- individuals		32,897	-	32,897	15,635
HMRC JRS grant		12,491	-	12,491	33,250
Other Grants		-	-	-	5,000
Voluntary Income	3	45,388	-	45,388	53,885
<i>Costs of charitable activities</i>					
Governance costs		41,951	-	41,951	45,991
		900	-	900	900
Total resources expended		42,851	-	42,851	46,891
Net incoming resources before transfers between funds					
		2,537	-	2,537	6,994
Gross transfers between funds					
		-	-	-	-
Net incoming resources before Other recognised gains and losses					
		2,537	-	2,537	6,994
Net movement in funds					
		2,537	-	2,537	6,994
Reconciliation of funds					
Total funds brought forward		103,085	-	103,085	96,091
Total Funds carried forward		105,622	-	105,622	103,085

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 15 form an integral part of these accounts.

Jamia Rehmania Razwiyyah
Statement of Financial Activities
for the year ended 31 May 2022

Income and Expenditure Account as required by the Companies Act

	2022	2021
	£	
Turnover	45,388	53,885
Direct costs of turnover	41,951	45,991
Gross surplus	<u>3,437</u>	<u>7,894</u>
Governance costs	900	900
Operating surplus	<u>2,537</u>	<u>6,994</u>
Surplus on ordinary activities before tax	<u>2,537</u>	<u>6,994</u>
Surplus for the financial year	<u>2,537</u>	<u>6,994</u>
Retained surplus for the financial year	<u>2,537</u>	<u>6,994</u>

The notes on pages 12 to 15 form an integral part of these accounts.

Jamia Rehmania Razwiyyah
Statement of Financial Activities
for the year ended 31 May 2022
Statement of Total Recognised Gains and Losses
for the year ended 31 May 2022

	2022	2021
Excess of Expenditure over income before realisation of assets	<u>2,537</u>	<u>6,994</u>
Profit per Profit and Loss account	2,537	6,994
Net Movement in funds before taxation	<u>2,537</u>	<u>6,994</u>

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

Revenue accumulated funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Accumulated funds brought forward	103,085	-	103,085	96,091
Recognised gains and losses before transfers	<u>2,537</u>	-	<u>2,537</u>	<u>6,994</u>
	105,622	-	105,622	103,085
Closing revenue accumulated funds	<u>105,622</u>	-	<u>105,622</u>	<u>103,085</u>
				£

Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2022	2022	2022	2022	2021
Revenue accumulated funds	-	105,622	-	105,622	103,085

The notes on pages 12 to 15 form an integral part of these accounts.

Jamia Rehmania Razwiyyah
Company Registered Number 08089750
Balance Sheet
as at 31 May 2022

		2022	2021
Fixed assets			
Tangible assets	6	1,015	1,199
Investment property	7	135,000	135,000
Total fixed assets		<u>136,015</u>	<u>136,199</u>
Current assets			
Debtors	9	1,476	2,671
Cash at bank and in hand		21,056	22,474
Total current assets		<u>22,532</u>	<u>25,145</u>
Creditors:-			
amounts due within one year	10	(52,925)	(58,259)
Net current liabilities		<u>(30,393)</u>	<u>(33,114)</u>
Total assets less current liabilities		<u>105,622</u>	<u>103,085</u>
Net assets excluding pension asset / liability		<u>105,622</u>	<u>103,085</u>
Net assets including pension asset / liability		<u>105,622</u>	<u>103,085</u>
The funds of the charity :			
Unrestricted income funds			
Unrestricted revenue accumulated funds	105,622	<u>105,622</u>	<u>103,085</u>
Total unrestricted funds		<u>105,622</u>	<u>103,085</u>
Total charity funds		<u>105,622</u>	<u>103,085</u>

The directors are satisfied that for the year ended on 31 May 2022 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no 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 SORP.

Mr Muhammad Jamal Asif
Director/Trustee
Approved by the board of trustees on 5 December 2022

Jamia Rehmania Razwiyyah
Notes to the Accounts
for the year ended 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 FRS102 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.

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' 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.

Jamia Rehmania Razwiyyah
Notes to the Accounts
for the year ended 31 May 2022

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

The board of trustees consider that , in order to comply with the SORP, gifts of tangible fixed assets or grants of a capital nature given for specific purposes and fully utilised in the furtherance

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.

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.

1 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.

3 Surplus for the financial year

	2022	2021
	£	£
This is stated after crediting :-		
Revenue grants, donations and legacies- individuals	32,897	15,635
HMRC JRS grant	12,491	33,250
Other Grants	0	5000
Revenue Turnover from ordinary activities and after charging:-	<u>45,388</u>	<u>53,885</u>
Depreciation of owned fixed assets	184	217
Rentals under operating leases	2,400	2,400
Pension costs	204	345
Reporting Accountant fees	<u>900</u>	<u>900</u>

Jamia Rehmania Razwiyyah
Notes to the Accounts
for the year ended 31 May 2022

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 31 May 2021) in furtherance of the charity's objective.

5 Staff Costs and Emoluments

	2022	2021
	£	£
Gross Salaries	27,421	41,003
Pension Contributions	204	345
	<u>27,625</u>	<u>41,348</u>

Numbers of full time employees or full time equivalents

	2022	2021
Average number of employees during the year	5	3
There were no fees or other remuneration paid to the trustees.		
There were no employees with emoluments in excess of £60,000 per annum.		

Trustees' remuneration

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year. Alternatively ' No trustees or persons connected with them, other than those shown above, received any remuneration.

6 Tangible functional fixed assets

	Fixtures and Fittings £	Plant and Machinery £	Total £
Asset cost, valuation or revalued amount			
At 1 June 2021	2,500	500	3,000
At 31 May 2022	<u>2,500</u>	<u>500</u>	<u>3,000</u>
Accumulated depreciation and impairment provisions			
At 1 June 2021	1,339	462	1,801
Depreciation on revaluation	-	-	-
Charge for the year	174	10	184
At 31 May 2022	<u>1,513</u>	<u>472</u>	<u>1,985</u>
Net book value			
At 31 May 2022	<u>987</u>	<u>28</u>	<u>1,015</u>
At 31 May 2021	<u>1,161</u>	<u>38</u>	<u>1,199</u>

7 Fixed Asset Investments

	Property Investments £	Listed Investments £	Unlisted Investments £	2022 Total £
Valuation				
Market value at 1 June 2021	135,000	-	-	135,000
Net unrealised gain/(loss)				
Market value at 31 May 2022	<u>135,000</u>	<u>-</u>	<u>-</u>	<u>135,000</u>
Cash held by investment advisors				-
Total Investments including cash				<u>135,000</u>
				At 31 May 2022
Total Investments including cash				<u>135,000</u>
				At 1 June 2021

Analysis of investments between UK investments and investments outside the UK

	Property Investments	Listed Investments	Unlisted Investments	2022 Total
Investment assets in the UK	135,000	-	-	135,000
Investment assets outside the UK	-	-	-	-
Total market value	<u>135,000</u>	<u>-</u>	<u>-</u>	<u>135,000</u>

Jamia Rehmania Razwiyyah
Notes to the Accounts
for the year ended 31 May 2022

	Property Investments	Listed Investments	Unlisted Investments	2021 Total
Investment assets in the UK	135,000	-	-	135,000
Investment assets outside the UK	-	-	-	-
Total market value	135,000	-	-	135,000

8 Associates

Global Khatme Nubuwwat Movement is an associated undertaking of this charity and its registered office is at 39 Brunswick Street, Nelson BB9 9DY.

9 Debtors

	2022 £	2021 £
Other Debtors	1,476	2,671

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	11,636	13,023
Amounts due to associated undertakings	28,500	28,500
Accrued expenses	913	913
PAYE and NI	2,398	4,761
Wages Due	2,366	4,015
Director's Account	1,262	1,170
Other Creditors	5,800	5,800
Unpaid Pension Contributions	50	77
	52,925	58,259

11 Analysis of the Net Movement in Funds

	2022 £	2021 £
Net movement in funds from Statement of Financial Activities	2,537	6,994

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

At 31 May 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,015	-	-	1,015
Investments at valuation				
<i>Fixed asset investments</i>	135,000	-	-	135,000
Current Assets	22,532	-	-	22,532
Current Liabilities	(52,925)	-	-	(52,925)
	105,622	-	-	105,622
At 1 June 2021	£	£	£	£
	Unrestricted funds	Designated funds	Restricted funds	Total Funds
Tangible Fixed Assets	1,199	-	-	1,199
Investments at valuation				
<i>Fixed asset investments</i>	135,000	-	-	135,000
Current Assets	25,145	-	-	25,145
Current Liabilities	(58,259)	-	-	(58,259)
	103,085	-	-	103,085

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 2 members of the company.

JAMIA REHMANIA RAZWIYYAH

England & Wales - Charity number 1150395

Accounts

Registered Charity Number
1150395

Registered Company Number
08089750

Jamia Rehmania Razwiyyah
Report and Accounts
for the year ended 31 May 2021

Jamia Rehmania Razwiyyah
Report and accounts
Contents

	Page
Charity and Company information	1
Trustees' Report and Statement of Directors' / Trustees' Responsibilities	2-5
Independent Examiner's report	6-7
Statement of Financial Activities and Income & Expenditure account	8-9
Statement of total recognised gains & losses and Movements in Accumulated Funds	10
Balance sheet	11
Notes to the accounts	12-15

Jamia Rehmania Razwiyyah Company Information

Directors

Muhammad Jamal Asif
Muhammad Din

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

Nelson Community Masjid
Bradshaw Street, Nelson
BB9 0BH

Registered number

08089750

Jamia Rehmania Razwiyyah

The report of the trustees for the year ended 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 full name of the charity is **Jamia Rehmania Razwiyyah**.

The legal registration details are :-

<i>The Registered Office is</i>	Nelson Community Masjid, Bradshaw Street, Nelson BB9 0BH
<i>Charity Registration Number</i>	1150395
<i>The telephone number is</i>	07449353797
<i>Email</i>	m.j.asif@hotmail.com

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 Nelson Community 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 25 students regularly attending these classes.

Jamia Rehmania Razwiyyah

The report of the trustees for the year ended 31 May 2021

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.

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.

Nature of the Governing Document and constitution of the charity

The organisation is a charitable company limited by gurantee, incorporated on 30 May 2012 and registered as charity on 8 January 2013.

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 £ 46,891 and the level of the reserves available to the charity is £103,085 which is more than the three months of the cost.

Jamia Rehmania Razwiyyah

The report of the trustees for the year ended 31 May 2021

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 Jamal Asif

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

Muhammad Jamal Asif
Muhammad Din (apponited as director on 01/06/2020)
Muhammad Farooq
Afaq Raza Khan

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 Jamal Asif
Muhammad Din
Muhammad Farooq
Afaq Raza Khan

Independent Examiner

Mr Muhammad Saeed Zia FCCA

Zia & Co
Chartered Certified Accountants
& Registered Auditors

41 Slade Lane
Manchester
M13 0QJ

Jamia Rehmania Razwiyyah

The report of the trustees for the year ended 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 15 March 2022.

Mr Muhammad Jamal Asif
Director and Trustee

Jamia Rehmania Razwiyyah

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 10 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 11.

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

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

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 :-
15 March 2022

Jamia Rehmania Razwiyyah
Statement of Financial Activities
for the year ended 31 May 2021

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2021 £	2021 £	2021 £	2020 £
<i>Incoming resources from generated funds</i>					
Revenue grants, donations and legacies- individuals		15,635	-	15,635	42,574
HMRC JRS grant		33,250	-	33,250	3,908
Gift Aid Claim- HMRC		-	-	-	9,728
Other Grants		5,000	-	5,000	
Voluntary Income	3	53,885	-	53,885	56,210
<i>Costs of charitable activities</i>					
		45,991	-	45,991	53,297
Governance costs		900	-	900	900
Total resources expended		46,891	-	46,891	54,197
Net incoming resources before transfers between funds		6,994	-	6,994	2,013
Gross transfers between funds		-	-	-	-
Net incoming resources before Other recognised gains and losses		6,994	-	6,994	2,013
Net movement in funds		6,994	-	6,994	2,013
Reconciliation of funds					
Total funds brought forward		96,091	-	96,091	94,078
Total Funds carried forward		103,085	-	103,085	96,091

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 15 form an integral part of these accounts.

Jamia Rehmania Razwiyyah
Statement of Financial Activities
for the year ended 31 May 2021

Income and Expenditure Account as required by the Companies Act

	2021	2020
	£	
Turnover	53,885	56,210
Direct costs of turnover	45,991	53,297
Gross surplus	<u>7,894</u>	<u>2,913</u>
Governance costs	900	900
Operating surplus	<u>6,994</u>	<u>2,013</u>
Surplus on ordinary activities before tax	<u>6,994</u>	<u>2,013</u>
Surplus for the financial year	<u>6,994</u>	<u>2,013</u>
Retained surplus for the financial year	<u>6,994</u>	<u>2,013</u>

The notes on pages 12 to 15 form an integral part of these accounts.

Jamia Rehmania Razwiyyah
Statement of Financial Activities
for the year ended 31 May 2021
Statement of Total Recognised Gains and Losses
for the year ended 31 May 2021

	2021	2020
Excess of Expenditure over income before realisation of assets	<u>6,994</u>	<u>2,013</u>
Profit per Profit and Loss account	6,994	2,013
Net Movement in funds before taxation	<u>6,994</u>	<u>2,013</u>

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

Revenue accumulated funds	Unrestricted	Restricted	Total	Last year
	Funds	Funds	Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
Accumulated funds brought forward	96,091	-	96,091	94,078
Recognised gains and losses before transfers	<u>6,994</u>	<u>-</u>	<u>6,994</u>	<u>2,013</u>
	<u>103,085</u>	<u>-</u>	<u>103,085</u>	<u>96,091</u>
Closing revenue accumulated funds	<u>103,085</u>	<u>-</u>	<u>103,085</u>	<u>96,091</u>
				£

Summary of funds	Designated	Unrestricted	Restricted	Total	Last Year
	Funds	Funds	Funds	Funds	Total Funds
	2021	2021	2021	2021	2020
Revenue accumulated funds	-	103,085	-	103,085	96,091

The notes on pages 12 to 15 form an integral part of these accounts.

Jamia Rehmania Razwiyyah
Company Registered Number 08089750
Balance Sheet
as at 31 May 2021

		2021	2020
Fixed assets			
Tangible assets	6	1,199	1,416
Investment property	7	135,000	135,000
Total fixed assets		<u>136,199</u>	<u>136,416</u>
Current assets			
Debtors	9	2,671	900
Cash at bank and in hand		22,474	14,975
Total current assets		<u>25,145</u>	<u>15,875</u>
Creditors:-			
amounts due within one year	10	(58,259)	(56,200)
Net current liabilities		<u>(33,114)</u>	<u>(40,325)</u>
Total assets less current liabilities		<u>103,085</u>	<u>96,091</u>
Net assets excluding pension asset / liability		<u>103,085</u>	<u>96,091</u>
Net assets including pension asset / liability		<u>103,085</u>	<u>96,091</u>
The funds of the charity :			
Unrestricted income funds			
Unrestricted revenue accumulated funds		103,085	96,091
Total unrestricted funds		<u>103,085</u>	<u>96,091</u>
Total charity funds		<u>103,085</u>	<u>96,091</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 no 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 SORP.

Mr Muhammad Jamal Asif
Director/Trustee
Approved by the board of trustees on 15 March 2022

Jamia Rehmania Razwiyyah
Notes to the Accounts
for the year ended 31 May 2021

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 FRS102 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.

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.

Jamia Rehmania Razwiyyah
Notes to the Accounts
for the year ended 31 May 2021

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.

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.

1 *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.

3 *Surplus for the financial year*

	2021	2020
	£	£
This is stated after crediting :-		
Revenue grants, donations and legacies- individuals	15,635	42,574
HMRC JRS grant	33,250	3,908
Gift Aid Claim- HMRC	0	9728
Other Grants	5000	0
Revenue Turnover from ordinary activities	53,885	56,210
The percentage accruing outside the United Kingdom was and after charging:-	-	-
Depreciation of owned fixed assets	217	257
Rentals under operating leases	2,400	2,400
Pension costs	345	260
Reporting Accountant fees	900	900

Jamia Rehmania Razwiyyah
Notes to the Accounts
for the year ended 31 May 2021

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 31 May 2021) in furtherance of the charity's objective.

5 Staff Costs and Emoluments

	2021	2020
	£	£
Gross Salaries	41,003	42,486
Pension Contributions	345	260
	<u>41,348</u>	<u>42,746</u>

Numbers of full time employees or full time equivalents

	2021	2020
Average number of employees during the year	3	6
There were no fees or other remuneration paid to the trustees.		
There were no employees with emoluments in excess of £60,000 per annum.		

6 Tangible functional fixed assets

	Fixtures and Fittings £	Plant and Machinery £	Total £
Asset cost, valuation or revalued amount			
At 1 June 2020	2,500	500	3,000
At 31 May 2021	<u>2,500</u>	<u>500</u>	<u>3,000</u>
Accumulated depreciation and impairment provisions			
At 1 June 2020	1,134	450	1,584
Depreciation on revaluation	-	-	-
Charge for the year	205	12	217
At 31 May 2021	<u>1,339</u>	<u>462</u>	<u>1,801</u>
Net book value			
At 31 May 2021	<u>1,161</u>	<u>38</u>	<u>1,199</u>
At 31 May 2020	<u>1,366</u>	<u>50</u>	<u>1,416</u>

7 Fixed Asset Investments

	Property Investments £	Listed Investments £	Unlisted Investments £	2021 Total £
Valuation				
Market value at 1 June 2020	135,000	-	-	135,000
Net unrealised gain/(loss)				
Market value at 31 May 2021	<u>135,000</u>	<u>-</u>	<u>-</u>	<u>135,000</u>
Cash held by investment advisors				-
Total Investments including cash				<u>135,000</u>
				At 31 May 2021
Total Investments including cash				<u>135,000</u>
				At 1 June 2020
Analysis of investments between UK investments and investments outside the UK				
	Property Investments	Listed Investments	Unlisted Investments	2021 Total
Investment assets in the UK	135,000	-	-	135,000
Investment assets outside the UK	-	-	-	-
Total market value	<u>135,000</u>	<u>-</u>	<u>-</u>	<u>135,000</u>

Jamia Rehmania Razwiyyah
Notes to the Accounts
for the year ended 31 May 2021

	Property Investments	Listed Investments	Unlisted Investments	2020 Total
Investment assets in the UK	135,000	-	-	135,000
Investment assets outside the UK	-	-	-	-
Total market value	135,000	-	-	135,000

8 Associates

Global Khatme Nubuwwat Movement is an associated undertaking of this charity and its registered office is at 39 Brunswick Street, Nelson BB9 9DY.

9 Debtors

	2021 £	2020 £
Other Debtors	2,671	900

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Amounts due to associated undertakings	28,500	43,500
Accrued expenses	913	913
PAYE and NI	4,761	2,796
Wages Due	4,015	3,513
Director`s Account	1,170	5,397
Unpaid Pension Contributions	77	81
	58,259	56,200

11 Analysis of the Net Movement in Funds

	2021 £	2020 £
Net movement in funds from Statement of Financial Activities	6,994	2,013

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 At 31 May 2021

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,199	-	-	1,199
Investments at valuation				
<i>Fixed asset investments</i>	135,000	-	-	135,000
Current Assets	25,145	-	-	25,145
Current Liabilities	(58,259)	-	-	(58,259)
	103,085	-	-	103,085
	£	£	£	£
At 1 June 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
Tangible Fixed Assets	1,416	-	-	1,416
Investments at valuation				
<i>Fixed asset investments</i>	135,000	-	-	135,000
Current Assets	15,875	-	-	15,875
Current Liabilities	(56,200)	-	-	(56,200)
	96,091	-	-	96,091

13 Endowment Funds

The charity had no endowment funds in the year ended 31 May 2021.

21 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 2 members of the company.