

# AL MAHADUL ISLAMI

England & Wales - Charity number 1150407

## Details

---

**Status** Registered

**Legal form** Trust

**Registered** 2013-01-09

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

## Contact

---

**Address** Islamic Academy  
40 Greaves Street  
Bradford  
West Yorkshire  
BD5 7PE

**Phone** 01274575600

**Email** [info@almahad.co.uk](mailto:info@almahad.co.uk)

**Website** <http://www.almahad.co.uk/>

## Activities

---

**Objects:** TO ADVANCE THE ISLAMIC FAITH FOR THE BENEFIT OF THE PUBLICSUCH CHARITABLE PURPOSES FOR THE PUBLIC BENEFIT AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

**Activities:** Providing information on the practice of Islam and raising awareness of the religionProviding classes, events and support networks encouraging educationProviding Counselling to the communityConducting daily prayersExtra-curricular activities for children

## Classification

---

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

---

- Bradford City
- Kirklees
- Leeds City
- North Yorkshire

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£331,868	£124,526	-	-
2024-04-30	£818,891	£110,348	£3,547,810	1
2023-04-30	£227,228	£101,484	-	-
2022-04-30	£376,486	£92,405	-	-
2021-04-30	£716,227	£179,578	£2,429,397	1

## Trustees

---

Name	Role	Appointed
Ahmed Ali		2012-09-24
FEIZAL PATEL		2012-09-24
Rashta Bibi		2023-05-07

**AL MAHADUL ISLAMI**

England & Wales - Charity number 1150407

---

# Accounts

---

**AL MAHADUL ISLAMI  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

**Al Mahadul Islami  
Contents**

---

	<b>Page</b>
Trustees' Report	1—4
Independent Examiner's Report	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8—12
The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities	13

**Al Mahadul Islami**  
**Trustees' Report For The Year Ended 30 April 2025**

---

The trustees present their report and the financial statements for the year ended 30 April 2025.

## **Objectives and Activities**

### **Aims and Objectives**

The objectives of the organisation are:

- (a) to promote the advancement of religion, in accordance with the principals of Islam.
- (b) to establish and maintain the mosque building and its grounds.
- (c) to promote Islam through education, cultural and leisure time activities for the local community.

### **Public Benefit**

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

## **Achievements and Performance**

### **Main Achievements**

The charity carried out the following activities for the benefit of the public in the year:

The charity provided counselling and support services for the local community. This service was available everyday of the week.

Classes for children were provided 5 days a week, after school. The classes were provided for children to understand Islam and the Quran and also to give spiritual guidance. Children were encouraged to learn the values of Islam and to achieve better cohesion in society. The classes were subsidised to make it easy for every child to attend. Extra classes catering for older girls continued in the year.

Regular motivational, inspirational and educational talks were held whereafter food was provided to attendees. These events were provided free of cost.

## **Financial Review**

### **Reserves Policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use be maintained and grown. From this the trustees plan to undertake further capital projects for the benefit of the charity.

The reserves are to be maintained at a level which would help sustain the charity in the event of no donations being received for a minimum of 1 year. The minimum level has been agreed at £125,000 based on the current year's expenditure.

### **Additional Note**

The trustees consider the financial performance by the organisation during the year has been satisfactory.

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £124,526 (expenditure) and net realised incoming resources of £331,868 (income). The total reserves at the year end after reserving for unrealised losses stand at £3,755,152 (2024: £3,547,810).

...CONTINUED

**Al Mahadul Islami  
Trustees' Report (continued)  
For The Year Ended 30 April 2025**

---

**Additional Note - continued**

The trustees are satisfied with the performance of the association during the year and the position at 30 April 2025. The trustees consider that the association is in a strong position and are confident that at this level they would be able to continue the current activities of the association into future

**Structure, Governance and Management**

**Governing Document**

The charitable organisation was founded in December 2012 as an unincorporated association and became a registered charity (no.1150407). The charity is governed by a written constitution adopted by its members.

**Trustee Selection Methods**

There have to be minimum 3 Trustees appointed and the trustees act as a committee in order to manage the Association. There is no maximum limit of trustees. Every new trustee has to be appointed by a resolution of the trustees passed at a special meeting.

The Land Custodians are referred to as Trustees. The Management committee appoints the Trustees. These trustees act as guardians of all property vested in the name of the association.

The Management Committee are responsible for the day to day running and operational matters. The management committee hold regular monthly meetings to manage the affairs of the association and sub committees are set up to oversee various projects as and when needed.

Most management committee members and trustees are already familiar with the work of the association, having been members of the association since it's founding. Every new committee member/trustee is given a copy of the constitution of the association and advised on the roles and responsibilities of the trustees.

**Reference and Administrative Details**

**Trustees**

Mr Ahmed Ali  
Mr Feizal Patel  
Ms Rashta Bibi

**Charity Number**

1150407

**Principal Address**

40 Greaves Street  
Bradford  
West Yorkshire  
BD5 7PE

**Independent Examiner**

H Raja Associates  
H Raja Associates

**Al Mahadul Islami  
Trustees' Report (continued)  
For The Year Ended 30 April 2025**

---

2 Fieldhead Street  
Fieldhead Business Centre  
Bradford  
West Yorkshire  
BD7 1LW

**Al Mahadul Islami  
Trustees' Report (continued)  
For The Year Ended 30 April 2025**

---

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Ahmed Ali

Trustee  
29 January 2026

**Al Mahadul Islami**  
**Independent Examiner's Report to the Trustees of Al Mahadul Islami**  
**For The Year Ended 30 April 2025**

---

I report to the trustees on my examination of the accounts of Al Mahadul Islami (the Trust) for the year ended 30 April 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

H Raja Associates  
29 January 2026  
2 Fieldhead Street  
Fieldhead Business Centre  
Bradford  
West Yorkshire  
BD7 1LW

**Al Mahadul Islami**  
**Statement of Financial Activities**  
**For The Year Ended 30 April 2025**

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM:</b>			
Donations and legacies	3	99,976	632,155
Charitable activities:			
Extra Curricular Activities		163,308	144,932
Investments	4	68,584	41,803
		331,868	818,890
<b>EXPENDITURE ON:</b>			
Raising funds	6	(47,416)	(37,987)
Charitable activities:	6		
Extra Curricular Activities		(77,110)	(72,360)
		(124,526)	(110,347)
<b>NET INCOME</b>		207,342	708,543
<b>NET MOVEMENT IN FUNDS</b>		207,342	708,543
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		3,547,810	2,839,267
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>13</b>	3,755,152	3,547,810

The notes on pages 8 to 12 form part of these financial statements.

**Al Mahadul Islami**  
**Statement of Financial Position**  
**As At 30 April 2025**

	Notes	2025 Unrestricted funds £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible Assets	10	684,869	685,301
Investments	11	2,102,500	2,102,500
		2,787,369	2,787,801
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		974,729	765,594
		974,729	765,594
<b>Creditors: Amounts Falling Due Within One Year</b>	12	(6,946)	(5,585)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		967,783	760,009
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		3,755,152	3,547,810
<b>NET ASSETS</b>		3,755,152	3,547,810
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds		3,755,152	3,547,810
<b>TOTAL FUNDS</b>	13	3,755,152	3,547,810

On behalf of the board

Mr Ahmed Ali

Trustee  
29 January 2026

The notes on pages 8 to 12 form part of these financial statements.

**Al Mahadul Islami**  
**Notes to the Financial Statements**  
**For The Year Ended 30 April 2025**

---

**1. General Information**

Al Mahadul Islami is an unincorporated charity registered with the Charity Commission, registered charity number 1150407. The principal address is 40 Greaves Street, Bradford, West Yorkshire, BD5 7PE.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

**2.2. Incoming Resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

**2.3. Resources Expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure.

**2.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0%
----------	----

**2.5. Investments**

**2.6. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**3. Income from Donations and Legacies**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Donations and gifts	99,976	632,155

**4. Investment Income**

**Al Mahadul Islami**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2025**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Bank interest receivable	8,584	8,803
Dividends from investments	60,000	33,000
	68,584	41,803

**5. Net Income/(Expenditure)**

The net income is stated after charging/(crediting):

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets - owned	432	732
	432	732

**6. Analysis of Expenditure**

		<b>2025</b>
	<b>Activities undertaken directly</b>	<b>Support costs (see note 7)</b>
	<b>£</b>	<b>£</b>
	<b>£</b>	<b>Total</b>
Raising funds	14,357	33,059
Extra Curricular Activities	77,110	-
	91,467	124,526

		<b>2024</b>
	<b>Activities undertaken directly</b>	<b>Support costs (see note 7)</b>
	<b>£</b>	<b>£</b>
	<b>£</b>	<b>Total</b>
Raising funds	-	37,987
Extra Curricular Activities	72,360	-
	72,360	110,347

**Al Mahadul Islami**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2025**

---

**7. Support Costs**

	<b>2025</b>
	<b>Raising funds</b>
	<b>£</b>
Employee costs	8,065
Premises expenses	17,757
General administration	6,805
Depreciation	432
	33,059
	33,059
	<b>2024</b>
	<b>Raising funds</b>
	<b>£</b>
Employee costs	13,004
Premises expenses	22,354
General administration	1,897
Depreciation	732
	37,987
	37,987

**8. Staff Costs**

Staff costs were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	22,422	13,004
	22,422	13,004
	22,422	13,004

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**9. Average Number of Employees**

Average number of employees during the year was: 3 (2024: )

**Al Mahadul Islami**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2025**

**10. Tangible Assets**

	<b>Land &amp; Property Freehold</b>	<b>Plant &amp; Machinery</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 May 2024	684,869	4,878	689,747
As at 30 April 2025	684,869	4,878	689,747
<b>Depreciation</b>			
As at 1 May 2024	-	4,446	4,446
Provided during the period	-	432	432
As at 30 April 2025	-	4,878	4,878
<b>Net Book Value</b>			
As at 30 April 2025	684,869	-	684,869
As at 1 May 2024	684,869	432	685,301

**11. Investments**

	<b>Unlisted £</b>
<b>Cost or Valuation</b>	
As at 1 May 2024	2,102,500
As at 30 April 2025	2,102,500
<b>Provision</b>	
As at 1 May 2024	-
As at 30 April 2025	-
<b>Net Book Value</b>	
As at 30 April 2025	2,102,500
As at 1 May 2024	2,102,500

**12. Creditors: Amounts Falling Due Within One Year**

	<b>2025 £</b>	<b>2024 £</b>
Trade creditors	1,353	2,351
Other creditors	4,169	2,344
Taxation and social security	1,424	890
	6,946	5,585

**Al Mahadul Islami**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2025**

**13. Movement in Funds**

	<b>As at 1 May 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 30 April 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General Unrestricted Fund	3,547,810	331,868	(124,526)	3,755,152
<b>Total funds</b>	<u>3,547,810</u>	<u>331,868</u>	<u>(124,526)</u>	<u>3,755,152</u>
	<b>As at 1 May 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 30 April 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General Unrestricted Fund	2,839,267	818,890	(110,347)	3,547,810
<b>Total funds</b>	<u>2,839,267</u>	<u>818,890</u>	<u>(110,347)</u>	<u>3,547,810</u>

**14. Transactions with Trustees**

No trustee expenses have been incurred.

**15. Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

**Al Mahadul Islami**  
**Detailed Statement of Financial Activities**  
**For The Year Ended 30 April 2025**

	<b>2025</b>	<b>2024</b>
	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Donations and legacies</b>		
Donations and gifts	99,976	632,155
	<u>99,976</u>	<u>632,155</u>
<b>Charitable Activities:</b>		
<b>Extra Curricular Activities</b>		
Income from charitable activities	163,308	144,932
	<u>163,308</u>	<u>144,932</u>
<b>Investments</b>		
Dividends from other fixed asset investments - unlisted	60,000	33,000
Bank interest receivable	8,584	8,803
	<u>68,584</u>	<u>41,803</u>
	<u>331,868</u>	<u>818,890</u>
<b>EXPENDITURE ON:</b>		
<b>Raising funds</b>		
Trustees' salaries	(14,357)	-
Wages and salaries	(8,065)	(13,004)
Light and heat	(14,996)	(20,326)
Water rates	(2,263)	(1,353)
Repairs and maintenance	(498)	(675)
Computer software costs	(167)	(187)
Telecommunications and data costs	(104)	(653)
Professional fees	(319)	(132)
Bank charges	(1,814)	(925)
Charitable donations	(4,400)	-
Sundry expenses	(1)	-
Depreciation	(432)	(732)
	<u>(47,416)</u>	<u>(37,987)</u>
<b>Charitable Activities:</b>		
<b>Extra Curricular Activities</b>		
Purchases	(77,110)	(72,360)
	<u>(77,110)</u>	<u>(72,360)</u>
	<u>(124,526)</u>	<u>(110,347)</u>
<b>NET INCOME</b>	<u>207,342</u>	<u>708,543</u>

**AL MAHADUL ISLAMI**

England & Wales - Charity number 1150407

---

# Accounts

---

Al Mahadul Islami

Report of the Trustees and Unaudited Financial Statements

For the year ended 30 April 2024

Al Mahadul Islami  
Contents Page  
For the year ended 30 April 2024

Report of the Trustees	1 to 0
Independent Examiner's Report to the Trustees	1 to 0
Statement of Financial Activities	1 to 0
Statement of Financial Position	1 to 0
Notes to the Financial Statements	1 to 7
Detailed Statement of Financial Activities	8 to 11

Al Mahadul Islami  
Report of the Trustees  
For the year ended 30 April 2024

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 30 April 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

The objectives of the organisation are:

- (a) to promote the advancement of religion, in accordance with the principals of Islam.
- (b) to establish and maintain the mosque building and its grounds.
- (c) to promote Islam through education, cultural and leisure time activities for the local community.

#### **Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

### **ACHIEVEMENTS AND PERFORMANCE**

The charity carried out the following activities for the benefit of the public in the year:

The charity provided counselling and support services for the local community. This service was available everyday of the week.

Classes for children were provided 5 days a week, after school. The classes were provided for children to understand Islam and the Quran and also to give spiritual guidance. Children were encouraged to learn the values of Islam and to achieve better cohesion in society. The classes were subsidised to make it easy for every child to attend. Extra classes catering for older girls continued in the year.

Regular motivational, inspirational and educational talks were held whereafter food was provided to attendees. These events were provided free of cost.

### **FINANCIAL REVIEW**

#### **Reserves**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use be maintained and grown. From this the trustees plan to undertake further capital projects for the benefit of the charity.

The reserves are to be maintained at a level which would help sustain the charity in the event of no donations being received for a minimum of 1 year. The minimum level has been agreed at £111,000 based on the current year's expenditure.

#### **Financial review**

The trustees consider the financial performance by the organisation during the year has been satisfactory.

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £110,348 (expenditure) and net realised incoming resources of £818,891 (income). The total reserves at the year end after reserving for unrealised losses stand at £3,547,810..

The trustees are satisfied with the performance of the association during the year and the position at 30 April 2024. The trustees consider that the association is in a strong position and are confident that at this level they would be able to continue the current activities of the association into future

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charitable organisation was founded in December 2012 as an unincorporated association and became a registered charity (no.1150407). The charity is governed by a written constitution adopted by its members.

Al Mahadul Islami  
Report of the Trustees Continued  
For the year ended 30 April 2024

**Recruitment and appointment of trustees**

There have to be minimum 3 Trustees appointed and the trustees act as a committee in order to manage the Association. There is no maximum limit of trustees. Every new trustee has to be appointed by a resolution of the trustees passed at a special meeting.

The Land Custodians are referred to as Trustees. The Management committee appoints the Trustees. These trustees act as guardians of all property vested in the name of the association.

The Management Committee are responsible for the day to day running and operational matters. The management committee hold regular monthly meetings to manage the affairs of the association and sub committees are set up to oversee various projects as and when needed.

Most management committee members and trustees are already familiar with the work of the association, having been members of the association since it's founding. Every new committee member/trustee is given a copy of the constitution of the association and advised on the roles and responsibilities of the trustees.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Al Mahadul Islami
<b>Charity registration number</b>	1150407
<b>Principal address</b>	40 Greaves Street Bradford West Yorkshire BD5 7PE

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Ahmed Ali  
Feizal Musa  
(: 07 May 2023)  
Usman Iqbal  
Rasha Bibi  
(Appointed: 07 May 2023)

**Independent examiners**

H Raja Associates  
2 Fieldhead Street  
Fieldhead Business Centre  
Bradford  
West Yorkshire  
BD7 1LW

**Bankers**

HSBC Bank  
P O Box 45  
47 Market Street  
Bradford  
West Yorkshire  
BD1 1LW

Approved by the Board of Trustees and signed on its behalf by

..... 26 February 2025  
Ahmed Ali

Al Mahadul Islami  
Independent Examiners Report to the Trustees  
For the year ended 30 April 2024

I report to the trustees on my examination of the accounts of the charity for the year ended 30 April 2024.

**Responsibilities and basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiners statement**

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

---

H Raja Associates  
2 Fieldhead Street  
Fieldhead Business Centre  
Bradford  
West Yorkshire  
BD7 1LW

26 February 2025

Al Mahadul Islami  
Statement of Financial Activities  
For the year ended 30 April 2024

	Notes	Unrestricted funds £	2023 £
<b>Income and endowments from:</b>			
Donations and legacies	2	632,156	61,429
Charitable activities	3	144,932	163,100
Investments	4	41,803	2,699
<b>Total</b>		<b>818,891</b>	<b>227,228</b>
<b>Expenditure on:</b>			
Raising funds	5	(13,004)	(11,952)
Charitable activities	6/7	(97,344)	(89,532)
<b>Total</b>		<b>(110,348)</b>	<b>(101,484)</b>
<b>Net income</b>		<b>708,543</b>	<b>125,744</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		2,839,267	2,713,478
<b>Total funds carried forward</b>		<b>3,547,810</b>	<b>2,839,222</b>

Al Mahadul Islami  
Statement of Financial Position  
As at 30 April 2024

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	13	685,301	686,033
Investments		2,102,500	2,102,500
		<b>2,787,801</b>	<b>2,788,533</b>
<b>Current assets</b>			
Cash at bank and in hand		765,595	553,136
		<b>765,595</b>	<b>553,136</b>
<b>Creditors: amounts falling due within one year</b>	14	(5,586)	(2,447)
<b>Net current assets</b>		<b>760,009</b>	<b>550,689</b>
<b>Total assets less current liabilities</b>		<b>3,547,810</b>	<b>3,339,222</b>
<b>Creditors: amounts falling due after more than one year</b>	15	-	(500,000)
<b>Net assets</b>		<b>3,547,810</b>	<b>2,839,222</b>
<b>The funds of the charity</b>			
Unrestricted income funds	16	3,547,810	2,839,222
<b>Total funds</b>		<b>3,547,810</b>	<b>2,839,222</b>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

---

Ahmed Ali  
Trustee  
26 February 2025

Al Mahadul Islami  
Notes to the Financial Statements  
For the year ended 30 April 2024

## 1. Accounting Policies

### Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Al Mahadul Islami meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charity is small.

### Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

### Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

### Allocation and appointment of costs

Costs are allocated and apportioned to each activity according to the nature of each cost. Direct costs attributable to a single activity are allocated direct to that activity. Shared costs which contribute directly to more than one activity are apportioned between those activities.

### Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and fittings	20% Reducing balance
-----------------------	----------------------

### Current asset investments

Unlisted Investments are included at cost less impairment.

## 2. Income from donations and legacies

	2024	2023
	£	£
<b>Unrestricted funds</b>		
Donations received	632,156	61,429
	<u>632,156</u>	<u>61,429</u>

Al Mahadul Islami  
Notes to the Financial Statements Continued  
For the year ended 30 April 2024

**3. Income from charitable activities**

	2024	2023
	£	£
<b>Unrestricted funds</b>		
<i>Extra Curricular Activities</i>		
Income from charitable activities	144,932	163,100

**4. Investment income**

	2024	2023
	£	£
<b>Unrestricted funds</b>		
Income from unlisted investments	33,000	-
Bank interest receivable	8,803	2,699
	<b>41,803</b>	<b>2,699</b>
	<b>41,803</b>	<b>2,699</b>

**5. Expenditure on generating donations and legacies**

	2024	2023
	£	£
<b>Unrestricted funds</b>		
Donations	13,004	11,952
	<b>13,004</b>	<b>11,952</b>
	<b>13,004</b>	<b>11,952</b>

**6. Costs of charitable activities by fund type**

	2024	2023
	£	£
<b>Unrestricted funds</b>		
Extra Curricular Activities	72,360	76,155
Support costs	24,984	13,377
	<b>97,344</b>	<b>89,532</b>
	<b>97,344</b>	<b>89,532</b>

**7. Costs of charitable activities by activity type**

	Activities undertaken directly	Support costs	2024	2023
	£	£	£	£
<b>Support costs</b>				
Extra Curricular Activities	72,360	24,984	97,344	89,532

Al Mahadul Islami  
Notes to the Financial Statements  
For the year ended 30 April 2024

**8. Analysis of support costs**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Extra Curricular Activities</b>		
Management	1,789	1,598
IT	187	187
Governance costs	23,008	11,592
	<b>24,984</b>	<b>13,377</b>
	<b>24,984</b>	<b>13,377</b>

**9. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2024</b>	<b>2023</b>
	£	£
Depreciation of owned fixed assets	732	732
Trustees' remuneration	13,004	11,952
	<b>13,736</b>	<b>12,684</b>
	<b>13,736</b>	<b>12,684</b>

**10. Staff costs**

Total staff costs for the year ended 30 April 2024 were:

	<b>2024</b>	<b>2023</b>
	£	£
Salaries and wages	13,004	11,952
	<b>13,004</b>	<b>11,952</b>
	<b>13,004</b>	<b>11,952</b>

	<b>2024</b>	<b>2023</b>
Employees	0	0
	<b>0</b>	<b>0</b>
	<b>0</b>	<b>0</b>

**12. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Al Mahadul Islami  
Notes to the Financial Statements Continued  
For the year ended 30 April 2024

**13. Tangible fixed assets**

Cost or valuation	Land and buildings	Equipment	Total
	£	£	£
At 01 May 2023	684,869	4,878	689,747
At 30 April 2024	<b>684,869</b>	<b>4,878</b>	<b>689,747</b>
<b>Depreciation</b>			
At 01 May 2023	-	3,714	3,714
Charge for year	-	732	732
At 30 April 2024	-	<b>4,446</b>	<b>4,446</b>
<b>Net book values</b>			
At 30 April 2024	<b>684,869</b>	<b>432</b>	<b>685,301</b>
At 30 April 2023	<b>684,869</b>	<b>1,164</b>	<b>686,033</b>

**14. Creditors: amounts falling due within one year**

	2024	2023
	£	£
Trade creditors	2,352	421
Other creditors	3,234	2,026
	<b>5,586</b>	<b>2,447</b>

**15. Creditors: amounts falling due after more than one year**

	2024	2023
	£	£
Other creditors	-	500,000
	<b>-</b>	<b>500,000</b>

**16. Movement in funds**

**Unrestricted Funds**

	Balance at 01/05/2023	Incoming resources	Outgoing resources	Balance at 30/04/2024
	£	£	£	£
<i>General</i>				
General	2,839,267	818,891	(110,348)	3,547,810
	<b>2,839,267</b>	<b>818,891</b>	<b>(110,348)</b>	<b>3,547,810</b>

Al Mahadul Islami  
Notes to the Financial Statements Continued  
For the year ended 30 April 2024

**Unrestricted Funds - Previous year**

	Balance at 01/05/2022 £	Incoming resources £	Outgoing resources £	Balance at 30/04/2023 £
<i>General</i>				
General	2,713,478	227,228	(101,484)	2,839,222
	<b>2,713,478</b>	<b>227,228</b>	<b>(101,484)</b>	<b>2,839,222</b>

**Purpose of unrestricted Funds**

General

General unrestricted funds are to be maintained and grown from which future capital projects can be undertaken.

**17. Analysis of net assets between funds**

	Tangible fixed assets £	Investments £	Net current assets / (liabilities) £	Creditors > one year £	Net Assets £
<b>Unrestricted funds</b>					
<i>General</i>					
General	685,301	2,102,500	760,009	-	3,547,810
	<b>685,301</b>	<b>2,102,500</b>	<b>760,009</b>	<b>-</b>	<b>3,547,810</b>

**Previous year**

	Tangible fixed assets £	Investments £	Net current assets / (liabilities) £	Creditors > one year £	Net Assets £
<b>Unrestricted funds</b>					
<i>General</i>					
General	686,033	2,102,500	550,689	(500,000)	2,839,222
	<b>686,033</b>	<b>2,102,500</b>	<b>550,689</b>	<b>(500,000)</b>	<b>2,839,222</b>

Al Mahadul Islami  
Detailed Statement of Financial Activities Continued  
For the year ended 30 April 2024

	2024	2023
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	632,156	61,429
	<b>632,156</b>	<b>61,429</b>
<b>Charitable activities</b>		
Income from charitable activities	144,932	163,100
	<b>144,932</b>	<b>163,100</b>
<b>Investments</b>		
Income from unlisted investments	33,000	-
Bank interest receivable	8,803	2,699
	<b>41,803</b>	<b>2,699</b>
<b>Total incoming resources</b>	<b>818,891</b>	<b>227,228</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Donations	(13,004)	(11,952)
	<b>(13,004)</b>	<b>(11,952)</b>
<b>Charitable activities</b>		
Cost of direct charitable activity	(72,360)	(76,155)
	<b>(72,360)</b>	<b>(76,155)</b>
<b>SUPPORT COSTS</b>		
<b>Management</b>		
Management	(1,789)	(1,598)
	<b>(1,789)</b>	<b>(1,598)</b>
<b>IT</b>		
IT	(187)	(187)
	<b>(187)</b>	<b>(187)</b>
<b>Governance costs</b>		
Governance costs	(23,008)	(11,592)
	<b>(23,008)</b>	<b>(11,592)</b>
<b>Total resources expended</b>	<b>(110,348)</b>	<b>(101,484)</b>
<b>Net Income</b>	<b>708,543</b>	<b>125,744</b>

**AL MAHADUL ISLAMI**

England & Wales - Charity number 1150407

---

# Accounts

---

Al Mahadul Islami

Report of the Trustees and Unaudited Financial Statements

For the year ended 30 April 2023

Al Mahadul Islami  
Contents Page  
For the year ended 30 April 2023

Report of the Trustees	1 to 0
Independent Examiner's Report to the Trustees	1 to 0
Statement of Financial Activities	1 to 0
Statement of Financial Position	1 to 0
Notes to the Financial Statements	1 to 8
Detailed Statement of Financial Activities	9 to 11

Al Mahadul Islami  
Report of the Trustees  
For the year ended 30 April 2023

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 30 April 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

The objectives of the organisation are:

- (a) to promote the advancement of religion, in accordance with the principals of Islam.
- (b) to establish and maintain the mosque building and its grounds.
- (c) to promote Islam through education, cultural and leisure time activities for the local community.

#### **Objectives and aims**

The trustees have considered the Charity Commision's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

#### **ACHIEVEMENTS AND PERFORMANCE**

The charity carried out the following activities for the benefit of the public in the year:

The charity provided counselling and support services for the local community. This service was available everyday of the week.

Classes for children were provided 5 days a week, after school. The classes were provided for children to understand Islam and the Quran and also to give spiritual guidance. Children were encouraged to learn the values of Islam and to acheive better cohesion in society. The classes were subsidised to make it easy for every child to attend. Extra classes for girls commenced in the year catering for older girls.

Regular motivational, inspirational and educational talks were held whereafter food was provided to attendees. These events were provided free of cost.

#### **FINANCIAL REVIEW**

##### **Reserves**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use be maintained and grown. From this the trustees plan to undertake further capital projects for the benefit of the charity.

The reserves are to be maintained at a level which would help sustain the charity in the event of no donations being received for a minimum of 1 year. The minimum level has been agreed at £102,000 based on the current year's expenditure.

##### **Financial review**

The trustees consider the financial performance by the organisation during the year has been satisfactory.

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £101,844 (expenditure) and net realised incoming resources of £227,228 (income). The total reserves at the year end after reserving for unrealised losses stand at £2,839,222.

The trustees are satisfied with the performance of the association during the year and the position at 30 April 2023. The trustees consider that the association is in a strong position and are confident that at this level they would be able to continue the current activities of the association into future

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charitable organisation was founded in December 2012 as an unincorporated association and became a registered charity (no.1150407). The charity is governed by a written constitution adopted by its members.

Al Mahadul Islami  
Report of the Trustees Continued  
For the year ended 30 April 2023

**Recruitment and appointment of trustees**

There have to be minimum 3 Trustees appointed and the trustees act as a committee in order to manage the Association. There is no maximum limit of trustees. Every new trustee has to be appointed by a resolution of the trustees passed at a special meeting.

The Land Custodians are referred to as Trustees. The Management committee appoints the Trustees. These trustees act as guardians of all property vested in the name of the association.

The Management Committee are responsible for the day to day running and operational matters. The management committee hold regular monthly meetings to manage the affairs of the association and sub committees are set up to oversee various projects as and when needed.

Most management committee members and trustees are already familiar with the work of the association, having been members of the association since it's founding. Every new committee member/trustee is given a copy of the constitution of the association and advised on the roles and responsibilities of the trustees.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Al Mahadul Islami
<b>Charity registration number</b>	1150407
<b>Principal address</b>	40 Greaves Street Bradford West Yorkshire BD5 7PE

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Ahmed Ali  
Feizal Musa  
Usman Iqbal  
Rasha Bibi

**Independent examiners**

H Raja Associates  
2 Fieldhead Street  
Fieldhead Business Centre  
Bradford  
West Yorkshire  
BD7 1LW

**Bankers**

HSBC Bank  
P O Box 45  
47 Market Street  
Bradford  
West Yorkshire  
BD1 1LW

Approved by the Board of Trustees and signed on its behalf by

.....  
13 February 2024

Al Mahadul Islami  
Independent Examiners Report to the Trustees  
For the year ended 30 April 2023

I report to the trustees on my examination of the accounts of the charity for the year ended 30 April 2023.

**Responsibilities and basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiners statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....

H Raja Associates  
2 Fieldhead Street  
Fieldhead Business Centre  
Bradford  
West Yorkshire  
BD7 1LW

13 February 2024

Al Mahadul Islami  
Statement of Financial Activities  
For the year ended 30 April 2023

	Notes	Unrestricted funds £	2022 £
<b>Income and endowments from:</b>			
Donations and legacies	2	61,429	213,538
Charitable activities	3	163,100	162,730
Investments	4	2,699	218
<b>Total</b>		<b>227,228</b>	<b>376,486</b>
<b>Expenditure on:</b>			
Raising funds	5	(11,952)	(16,181)
Charitable activities	6/7	(89,532)	(76,224)
<b>Total</b>		<b>(101,484)</b>	<b>(92,405)</b>
<b>Net income</b>		<b>125,744</b>	<b>284,081</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		2,713,478	2,429,397
<b>Total funds carried forward</b>		<b>2,839,222</b>	<b>2,713,478</b>

Al Mahadul Islami  
Statement of Financial Position  
As at 30 April 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	13	686,033	686,764
Investments		2,102,500	1,102,500
		<u>2,788,533</u>	<u>1,789,264</u>
<b>Current assets</b>			
Cash at bank and in hand		553,136	1,427,864
		<u>553,136</u>	<u>1,427,864</u>
<b>Creditors: amounts falling due within one year</b>	14	(2,447)	(3,650)
<b>Net current assets</b>		<u>550,689</u>	<u>1,424,214</u>
<b>Total assets less current liabilities</b>		<u>3,339,222</u>	<u>3,213,478</u>
<b>Creditors: amounts falling due after more than one year</b>	15	(500,000)	(500,000)
<b>Net assets</b>		<u>2,839,222</u>	<u>2,713,478</u>
<b>The funds of the charity</b>			
Unrestricted income funds	16	2,839,222	2,713,478
<b>Total funds</b>		<u>2,839,222</u>	<u>2,713,478</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

-----  
Ahmed Ali  
Trustee  
13 February 2024

Al Mahadul Islami  
Notes to the Financial Statements  
For the year ended 30 April 2023

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Al Mahadul Islami meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Statement of cash flows**

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charity is small.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

**Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

**Allocation and appointment of costs**

Costs are allocated and apportioned to each activity according to the nature of each cost. Direct costs attributable to a single activity are allocated direct to that activity. Shared costs which contribute directly to more than one activity are apportioned between those activities.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and fittings	20% Reducing balance
-----------------------	----------------------

**Current asset investments**

Unlisted Investments are included at cost less impairment.

**2. Income from donations and legacies**

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Donations received	61,429	213,538
	<b>61,429</b>	<b>213,538</b>

Al Mahadul Islami  
Notes to the Financial Statements Continued  
For the year ended 30 April 2023

**3. Income from charitable activities**

	2023	2022
	£	£
<b>Unrestricted funds</b>		
<i>Extra Curricular Activities</i>		
Income from charitable activities	163,100	162,730

**4. Investment income**

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Bank interest receivable	2,699	218
	<b>2,699</b>	<b>218</b>
	<b>2,699</b>	<b>218</b>

**5. Expenditure on generating donations and legacies**

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Donations	11,952	16,181
	<b>11,952</b>	<b>16,181</b>
	<b>11,952</b>	<b>16,181</b>

**6. Costs of charitable activities by fund type**

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Extra Curricular Activities	76,155	65,541
Support costs	13,377	10,683
	<b>89,532</b>	<b>76,224</b>
	<b>89,532</b>	<b>76,224</b>

**7. Costs of charitable activities by activity type**

	Activities undertaken directly	Support costs	2023	2022
	£	£	£	£
<b>Support costs</b>				
Extra Curricular Activities	76,155	13,377	89,532	76,224

Al Mahadul Islami  
Notes to the Financial Statements Continued  
For the year ended 30 April 2023

**8. Analysis of support costs**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Extra Curricular Activities</b>		
Management	1,598	917
IT	187	144
Governance costs	11,592	9,622
	<b>13,377</b>	<b>10,683</b>
	<b>13,377</b>	<b>10,683</b>

**9. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2023</b>	<b>2022</b>
	£	£
Depreciation of owned fixed assets	732	632
Trustees' remuneration	11,952	11,181
	<b>11,952</b>	<b>11,181</b>
	<b>11,952</b>	<b>11,181</b>

**10. Staff costs**

Total staff costs for the year ended 30 April 2023 were:

	<b>2023</b>	<b>2022</b>
	£	£
Salaries and wages	11,952	11,181
	<b>11,952</b>	<b>11,181</b>
	<b>11,952</b>	<b>11,181</b>

	<b>2023</b>	<b>2022</b>
Employees	0	0
	<b>0</b>	<b>0</b>
	<b>0</b>	<b>0</b>

**12. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Al Mahadul Islami  
Detailed Statement of Financial Activities  
For the year ended 30 April 2023

**13. Tangible fixed assets**

Cost or valuation	Land and buildings	Equipment	Total
	£	£	£
At 01 May 2022	684,869	4,878	689,747
At 30 April 2023	<b>684,869</b>	<b>4,878</b>	<b>689,747</b>
<b>Depreciation</b>			
At 01 May 2022	-	2,983	2,983
Charge for year	-	731	731
At 30 April 2023	-	<b>3,714</b>	<b>3,714</b>
<b>Net book values</b>			
At 30 April 2023	<b>684,869</b>	<b>1,164</b>	<b>686,033</b>
At 30 April 2022	<b>684,869</b>	<b>1,895</b>	<b>686,764</b>

**14. Creditors: amounts falling due within one year**

	2023	2022
	£	£
Trade creditors	421	160
Other creditors	2,026	3,490
	<b>2,447</b>	<b>3,650</b>

**15. Creditors: amounts falling due after more than one year**

	2023	2022
	£	£
Other creditors	500,000	500,000
	<b>500,000</b>	<b>500,000</b>

**16. Movement in funds**

**Unrestricted Funds**

	Balance at 01/05/2022	Incoming resources	Outgoing resources	Balance at 30/04/2023
	£	£	£	£
<i>General</i>				
General	2,713,478	227,228	(101,484)	2,839,222
	<b>2,713,478</b>	<b>227,228</b>	<b>(101,484)</b>	<b>2,839,222</b>

Al Mahadul Islami  
Detailed Statement of Financial Activities Continued  
For the year ended 30 April 2023

**Unrestricted Funds - Previous year**

	Balance at 01/05/2021	Incoming resources	Outgoing resources	Balance at 30/04/2022
	£	£	£	£
<i>General</i>				
General	2,429,397	376,486	(92,405)	2,713,478
	<b>2,429,397</b>	<b>376,486</b>	<b>(92,405)</b>	<b>2,713,478</b>

**Purpose of unrestricted Funds**

General

General unrestricted funds are to be maintained and grown from which future capital projects can be undertaken.

**17. Analysis of net assets between funds**

	Tangible fixed assets	Investments	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£	£
<b>Unrestricted funds</b>					
<i>General</i>					
General	686,033	2,102,500	550,689	(500,000)	2,839,222
	<b>686,033</b>	<b>2,102,500</b>	<b>550,689</b>	<b>(500,000)</b>	<b>2,839,222</b>

**Previous year**

	Tangible fixed assets	Investments	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£	£
<b>Unrestricted funds</b>					
<i>General</i>					
General	686,764	1,102,500	1,424,214	(500,000)	2,713,478
	<b>686,764</b>	<b>1,102,500</b>	<b>1,424,214</b>	<b>(500,000)</b>	<b>2,713,478</b>

Al Mahadul Islami  
Detailed Statement of Financial Activities Continued  
For the year ended 30 April 2023

	2023	2022
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	61,429	213,538
	<b>61,429</b>	<b>213,538</b>
<b>Charitable activities</b>		
Income from charitable activities	163,100	162,730
	<b>163,100</b>	<b>162,730</b>
<b>Investments</b>		
Bank interest receivable	2,699	218
	<b>2,699</b>	<b>218</b>
<b>Total incoming resources</b>	<b>227,228</b>	<b>376,486</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Donations	(11,952)	(16,181)
	<b>(11,952)</b>	<b>(16,181)</b>
<b>Charitable activities</b>		
Cost of direct charitable activity	(76,155)	(65,541)
	<b>(76,155)</b>	<b>(65,541)</b>
<b>SUPPORT COSTS</b>		
<b>Management</b>		
Management	(1,598)	(917)
	<b>(1,598)</b>	<b>(917)</b>
<b>IT</b>		
IT	(187)	(144)
	<b>(187)</b>	<b>(144)</b>
<b>Governance costs</b>		
Governance costs	(11,592)	(9,622)
	<b>(11,592)</b>	<b>(9,622)</b>
<b>Total resources expended</b>	<b>(101,484)</b>	<b>(92,405)</b>
<b>Net Income</b>	<b>125,744</b>	<b>284,081</b>

**AL MAHADUL ISLAMI**

England & Wales - Charity number 1150407

---

# Accounts

---

Al Mahadul Islami

Report of the Trustees and Unaudited Financial Statements

For the year ended 30 April 2022

Al Mahadul Islami  
Contents Page  
For the year ended 30 April 2022

Report of the Trustees	1 to 0
Independent Examiner's Report to the Trustees	1 to 0
Statement of Financial Activities	1 to 0
Statement of Financial Position	1 to 0
Notes to the Financial Statements	1 to 7
Detailed Statement of Financial Activities	8 to 11

Al Mahadul Islami  
Report of the Trustees  
For the year ended 30 April 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 30 April 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

The objectives of the organisation are:

- (a) to promote the advancement of religion, in accordance with the principals of Islam.
- (b) to establish and maintain the mosque building and its grounds.
- (c) to promote Islam through education, cultural and leisure time activities for the local community.

#### **Objectives and aims**

The trustees have considered the Charity Commision's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

#### **ACHIEVEMENTS AND PERFORMANCE**

The charity carried out the following activities for the benefit of the public in the year:

The charity provided counselling and support services for the local community. For majority of the year these were either virtual, via telephone and in person. The services were much needed as members of the immediate community were deeply affected by COVID19 and required guidance and counselling. This service was available everyday of the week.

Classes for children resumed in situ. The classes were provided for children to understand Islam and the Quran and also to give spiritual guidance post COVID19. The classes were held 5 days a week. Children were encouraged to learn the values of Islam and to acheive better cohesion in society. The classes were subsidised to make it easy for every child to attend. Extra classes for girls commenced in the year catering for older girls.

Regular motivational, inspirational and educational talks were held whereafter food was provided to attendees. These events were provided free of cost.

#### **FINANCIAL REVIEW**

##### **Reserves**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use be maintained and grown. From this the trustees plan to undertake further capital projects for the benefit of the charity.

The reserves are to be maintained at a level which would help sustain the charity in the event of no donations being received for a minimum of 1 year. The minimum level has been agreed at £88,000 based on the previous year's expenditure as the current year included non-recurring expenditure.

##### **Financial review**

The trustees consider the financial performance by the organisation during the year has been satisfactory.

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £92,405 (expenditure) and net realised incoming resources of £376,486 (income). The total reserves at the year end after reserving for unrealised losses stand at £2,713,478.

The trustees are satisfied with the performance of the association during the year and the position at 30 April 2022. The trustees consider that the association is in a strong position and are confident that at this level they would be able to continue the current activities of the association into future

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charitable organisation was founded in December 2012 as an unincorporated association and became a registered charity (no.1150407). The charity is governed by a written constitution adopted by its members.

Al Mahadul Islami  
Report of the Trustees Continued  
For the year ended 30 April 2022

**Recruitment and appointment of trustees**

There have to be minimum 3 Trustees appointed and the trustees act as a committee in order to manage the Association. There is no maximum limit of trustees. Every new trustee has to be appointed by a resolution of the trustees passed at a special meeting.

The Land Custodians are referred to as Trustees. The Management committee appoints the Trustees. These trustees act as guardians of all property vested in the name of the association.

The Management Committee are responsible for the day to day running and operational matters. The management committee hold regular monthly meetings to manage the affairs of the association and sub committees are set up to oversee various projects as and when needed.

Most management committee members and trustees are already familiar with the work of the association, having been members of the association since it's founding. Every new committee member/trustee is given a copy of the constitution of the association and advised on the roles and responsibilities of the trustees.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Al Mahadul Islami
<b>Charity registration number</b>	1150407
<b>Principal address</b>	40 Greaves Street Bradford West Yorkshire BD5 7PE

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Ahmed Ali  
Feizal Musa  
Usman Iqbal

**Independent examiners**

H Raja Associates  
2 Fieldhead Street  
Fieldhead Business Centre  
Bradford  
West Yorkshire  
BD7 1LW

**Bankers**

HSBC Bank  
P O Box 45  
47 Market Street  
Bradford  
West Yorkshire  
BD1 1LW

Approved by the Board of Trustees and signed on its behalf by

.....  
Feizal Musa

24 February 2022

Al Mahadul Islami  
Independent Examiners Report to the Trustees  
For the year ended 30 April 2022

I report to the trustees on my examination of the accounts of the charity for the year ended 30 April 2022.

**Responsibilities and basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiners statement**

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....

H Raja Associates  
2 Fieldhead Street  
Fieldhead Business Centre  
Bradford  
West Yorkshire  
BD7 1LW

24 February 2022

Al Mahadul Islami  
Statement of Financial Activities  
For the year ended 30 April 2022

	Notes	Unrestricted funds £	2021 £
<b>Income and endowments from:</b>			
Donations and legacies	2	213,538	537,559
Charitable activities	3	162,730	76,675
Investments	4	218	101,993
<b>Total</b>		<b>376,486</b>	<b>716,227</b>
<b>Expenditure on:</b>			
Raising funds	5	(16,181)	(137,132)
Charitable activities	6/7	(76,224)	(42,446)
<b>Total</b>		<b>(92,405)</b>	<b>(179,578)</b>
<b>Net income</b>		<b>284,081</b>	<b>536,649</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		2,429,397	1,892,748
<b>Total funds carried forward</b>		<b>2,713,478</b>	<b>2,429,397</b>

Al Mahadul Islami  
Statement of Financial Position  
As at 30 April 2022

	Notes	2022	2021
		£	£
<b>Fixed assets</b>			
Tangible assets	13	686,764	687,396
Investments		1,102,500	1,102,500
		<u>1,789,264</u>	<u>1,789,896</u>
<b>Current assets</b>			
Cash at bank and in hand		1,427,864	1,140,147
		<u>1,427,864</u>	<u>1,140,147</u>
<b>Creditors: amounts falling due within one year</b>	14	(3,650)	(646)
<b>Net current assets</b>		<u>1,424,214</u>	<u>1,139,501</u>
<b>Total assets less current liabilities</b>		<u>3,213,478</u>	<u>2,929,397</u>
<b>Creditors: amounts falling due after more than one year</b>	15	(500,000)	(500,000)
<b>Net assets</b>		<u>2,713,478</u>	<u>2,429,397</u>
<b>The funds of the charity</b>			
Unrestricted income funds	16	2,713,478	2,429,397
<b>Total funds</b>		<u>2,713,478</u>	<u>2,429,397</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

-----  
Ahmed Ali  
Trustee

24 February 2022

Al Mahadul Islami  
Notes to the Financial Statements  
For the year ended 30 April 2022

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Al Mahadul Islami meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Statement of cash flows**

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charity is small.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

**Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

**Allocation and apportionment of costs**

Costs are allocated and apportioned to each activity according to the nature of each cost. Direct costs attributable to a single activity are allocated direct to that activity. Shared costs which contribute directly to more than one activity are apportioned between those activities.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and fittings	20% Reducing balance
-----------------------	----------------------

**Current asset investments**

Unlisted Investments are included at cost less impairment.

**2. Income from donations and legacies**

	2022	2021
	£	£
<b>Unrestricted funds</b>		
Donations received	213,538	534,628
Grants received	-	2,931
	<b>213,538</b>	<b>537,559</b>

Al Mahadul Islami  
Notes to the Financial Statements Continued  
For the year ended 30 April 2022

**3. Income from charitable activities**

	2022	2021
	£	£
<b>Unrestricted funds</b>		
<i>Extra Curricular Activities</i>		
Income from charitable activities	162,730	76,675

**4. Investment income**

	2022	2021
	£	£
<b>Unrestricted funds</b>		
Income from unlisted investments	-	101,640
Bank interest receivable	218	353
	<b>218</b>	<b>101,993</b>
	<b>218</b>	<b>101,993</b>

**5. Expenditure on generating donations and legacies**

	2022	2021
	£	£
<b>Unrestricted funds</b>		
Donations	16,181	137,132
	<b>16,181</b>	<b>137,132</b>
	<b>16,181</b>	<b>137,132</b>

**6. Costs of charitable activities by fund type**

	2022	2021
	£	£
<b>Unrestricted funds</b>		
Extra Curricular Activities	65,541	34,845
Support costs	10,683	7,601
	<b>76,224</b>	<b>42,446</b>
	<b>76,224</b>	<b>42,446</b>

**7. Costs of charitable activities by activity type**

	Activities undertaken directly	Support costs	2022	2021
	£	£	£	£
<b>Support costs</b>				
Extra Curricular Activities	65,541	10,683	76,224	42,446

Al Mahadul Islami  
Detailed Statement of Financial Activities  
For the year ended 30 April 2022

**8. Analysis of support costs**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Extra Curricular Activities</b>		
Management	917	713
IT	144	69
Governance costs	9,622	6,819
	<b>10,683</b>	<b>7,601</b>
	<b>10,683</b>	<b>7,601</b>

**9. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2022</b>	<b>2021</b>
	£	£
Depreciation of owned fixed assets	632	632
Trustees' remuneration	11,181	10,902
	<b>11,813</b>	<b>11,534</b>
	<b>11,813</b>	<b>11,534</b>

**10. Staff costs**

Total staff costs for the year ended 30 April 2022 were:

	<b>2022</b>	<b>2021</b>
	£	£
Salaries and wages	11,181	10,902
	<b>11,181</b>	<b>10,902</b>
	<b>11,181</b>	<b>10,902</b>

	<b>2022</b>	<b>2021</b>
Employees	0	1
	<b>0</b>	<b>1</b>
	<b>0</b>	<b>1</b>

**12. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Al Mahadul Islami  
Detailed Statement of Financial Activities Continued  
For the year ended 30 April 2022

**13. Tangible fixed assets**

Cost or valuation	Land and buildings	Equipment	Total
	£	£	£
At 01 May 2021	684,869	4,878	689,747
At 30 April 2022	<b>684,869</b>	<b>4,878</b>	<b>689,747</b>
<b>Depreciation</b>			
At 01 May 2021	-	2,351	2,351
Charge for year	-	632	632
At 30 April 2022	-	<b>2,983</b>	<b>2,983</b>
<b>Net book values</b>			
At 30 April 2022	<b>684,869</b>	<b>1,895</b>	<b>686,764</b>
At 30 April 2021	<b>684,869</b>	<b>2,527</b>	<b>687,396</b>

**14. Creditors: amounts falling due within one year**

	2022	2021
	£	£
Trade creditors	160	137
Other creditors	3,490	509
	<b>3,650</b>	<b>646</b>

**15. Creditors: amounts falling due after more than one year**

	2022	2021
	£	£
Other creditors	500,000	500,000
	<b>500,000</b>	<b>500,000</b>

**16. Movement in funds**

**Unrestricted Funds**

	Balance at 01/05/2021	Incoming resources	Outgoing resources	Balance at 30/04/2022
	£	£	£	£
<i>General</i>				
General	2,429,397	376,486	(92,405)	2,713,478
	<b>2,429,397</b>	<b>376,486</b>	<b>(92,405)</b>	<b>2,713,478</b>

Al Mahadul Islami  
Detailed Statement of Financial Activities Continued  
For the year ended 30 April 2022

**Unrestricted Funds - Previous year**

	Balance at 01/05/2020	Incoming resources	Outgoing resources	Balance at 30/04/2021
	£	£	£	£
<i>General</i>				
General	1,892,748	716,227	(179,578)	2,429,397
	<b>1,892,748</b>	<b>716,227</b>	<b>(179,578)</b>	<b>2,429,397</b>

**Purpose of unrestricted Funds**

General

General unrestricted funds are to be maintained and grown from which future capital projects can be undertaken.

**17. Analysis of net assets between funds**

	Tangible fixed assets	Investments	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£	£
<b>Unrestricted funds</b>					
<i>General</i>					
General	686,764	1,102,500	1,424,214	(500,000)	2,713,478
	<b>686,764</b>	<b>1,102,500</b>	<b>1,424,214</b>	<b>(500,000)</b>	<b>2,713,478</b>

**Previous year**

	Tangible fixed assets	Investments	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£	£
<b>Unrestricted funds</b>					
<i>General</i>					
General	687,396	1,102,500	1,139,501	(500,000)	2,429,397
	<b>687,396</b>	<b>1,102,500</b>	<b>1,139,501</b>	<b>(500,000)</b>	<b>2,429,397</b>

Al Mahadul Islami  
Detailed Statement of Financial Activities Continued  
For the year ended 30 April 2022

	2022	2021
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	213,538	534,628
Grants receivable	-	2,931
	<b>213,538</b>	<b>537,559</b>
<b>Charitable activities</b>		
Income from charitable activities	162,730	76,675
	<b>162,730</b>	<b>76,675</b>
<b>Investments</b>		
Income from unlisted investments	-	101,640
Bank interest receivable	218	353
	<b>218</b>	<b>101,993</b>
<b>Total incoming resources</b>	<b>376,486</b>	<b>716,227</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Donations	(16,181)	(137,132)
	<b>(16,181)</b>	<b>(137,132)</b>
<b>Charitable activities</b>		
Cost of direct charitable activity	(65,541)	(34,845)
	<b>(65,541)</b>	<b>(34,845)</b>
<b>SUPPORT COSTS</b>		
<b>Management</b>		
Management	(917)	(713)
	<b>(917)</b>	<b>(713)</b>
<b>IT</b>		
IT	(144)	(69)
	<b>(144)</b>	<b>(69)</b>
<b>Governance costs</b>		
Governance costs	(9,622)	(6,819)
	<b>(9,622)</b>	<b>(6,819)</b>
<b>Total resources expended</b>	<b>(92,405)</b>	<b>(179,578)</b>
<b>Net Income</b>	<b>284,081</b>	<b>536,649</b>

**AL MAHADUL ISLAMI**

England & Wales - Charity number 1150407

---

# Accounts

---

Charity number: 1150407

Al Mahadul Islami

Report of the Trustees and Unaudited Financial Statements

For the year ended 30 April 2021

Al Mahadul Islami  
Contents Page  
For the year ended 30 April 2021

Report of the Trustees	1 to 3
Independent Examiner's Report to the Trustees	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

Al Mahadul Islami  
Report of the Trustees  
For the year ended 30 April 2021

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 30 April 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

The objectives of the organisation are:

- (a) to promote the advancement of religion, in accordance with the principals of Islam.
- (b) to establish and maintain the mosque building and its grounds.
- (c) to promote Islam through education, cultural and leisure time activities for the local community.

#### **Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

### **ACHIEVEMENTS AND PERFORMANCE**

The charity, like everyone around the world, was affected by COVID19. It was unable to provide the usual services to the community due to the social distancing rules in force at the time which lasted for approximately 7 months. It had to improvise where it could.

The charity carried out the following activities for the benefit of the public in the year:

The charity provided counselling and support services for the local community. For majority of the year these were either virtual or via telephone. The services were much needed as members of the immediate community were deeply affected by COVID19 and required guidance and counselling. This service was available everyday of the week. As soon as lockdown was relaxed, the charity welcomed the community in line with social distancing guidelines.

During lockdown, classes for children were held online. The classes were provided for children to understand Islam and the Quran and also to give spiritual guidance during the COVID19. The classes were held 5 days a week. Children were encouraged to learn the values of Islam and to achieve better cohesion in society. The classes were subsidised to make it easy for every child to attend. Extra classes for girls commenced in the year catering for older girls.

During the year the charity raised funds for the purchase of a building. The title of the building is held by Al Mahad Charitable Trust and is to be used for relevant charitable purposes.

#### **Investment performance**

Despite COVID19, the charity realised a 28% return on its investment in unlisted share investments in the year. This exceeded the charity's expectations for the year. Upon review, there are no signs of impairment in the investment and returns should be realised in the future.

### **FINANCIAL REVIEW**

#### **Reserves**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use be maintained and grown. From this the trustees plan to undertake further capital projects for the benefit of the charity.

The reserves are to be maintained at a level which would help sustain the charity in the event of no donations being received for a minimum of 1 year. The minimum level has been agreed at £85,000 based on the previous year's expenditure as the current year included non-recurring expenditure.

#### **Financial review**

The trustees consider the financial performance by the organisation during the year has been satisfactory.

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £179,578 (expenditure) and net realised incoming resources of £716,227 (income). The total reserves at the year end after reserving for unrealised losses stand at £2,429,397.

The trustees are satisfied with the performance of the association during the year and the position at 30 April 2021. The trustees consider that the association is in a strong position and are confident that at this level they would be able to continue the current activities of the association into future

Al Mahadul Islami  
Report of the Trustees Continued  
For the year ended 30 April 2021

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charitable organisation was founded in December 2012 as an unincorporated association and became a registered charity (no.1150407). The charity is governed by a written constitution adopted by its members.

**Recruitment and appointment of trustees**

There have to be minimum 3 Trustees appointed and the trustees act as a committee in order to manage the Association. There is no maximum limit of trustees. Every new trustee has to be appointed by a resolution of the trustees passed at a special meeting.

The Land Custodians are referred to as Trustees. The Management committee appoints the Trustees. These trustees act as guardians of all property vested in the name of the association.

The Management Committee are responsible for the day to day running and operational matters. The management committee hold regular monthly meetings to manage the affairs of the association and sub committees are set up to oversee various projects as and when needed.

Most management committee members and trustees are already familiar with the work of the association, having been members of the association since it's founding. Every new committee member/trustee is given a copy of the constitution of the association and advised on the roles and responsibilities of the trustees.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Al Mahadul Islami
<b>Charity registration number</b>	1150407
<b>Principal address</b>	40 Greaves Street Bradford West Yorkshire BD5 7PE

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Ahmed Ali  
Feizal Musa  
Usman Iqbal

**Independent examiners**

H Raja Associates  
2 Fieldhead Street  
Fieldhead Business Centre  
Bradford  
West Yorkshire  
BD7 1LW

**Bankers**

HSBC Bank  
P O Box 45  
47 Market Street  
Bradford  
West Yorkshire  
BD1 1LW

Al Mahadul Islami  
Report of the Trustees Continued  
For the year ended 30 April 2021

Approved by the Board of Trustees and signed on its behalf by

.....  
Feizal Musa

28 February 2022

Al Mahadul Islami  
Independent Examiners Report to the Trustees  
For the year ended 30 April 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 30 April 2021.

**Responsibilities and basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiners statement**

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....

H Raja Associates  
2 Fieldhead Street  
Fieldhead Business Centre  
Bradford  
West Yorkshire  
BD7 1LW

28 February 2022

Al Mahadul Islami  
Statement of Financial Activities  
For the year ended 30 April 2021

	Notes	Unrestricted funds £	2020 £
<b>Income and endowments from:</b>			
Donations and legacies	2	537,559	24,823
Charitable activities	3	76,675	95,505
Investments	4	101,993	37,599
<b>Total</b>		<b>716,227</b>	<b>157,927</b>
<b>Expenditure on:</b>			
Raising funds	5	(137,132)	(14,260)
Charitable activities	6/7	(42,446)	(70,435)
<b>Total</b>		<b>(179,578)</b>	<b>(84,695)</b>
<b>Net income</b>		<b>536,649</b>	<b>73,232</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		1,892,748	1,819,516
<b>Total funds carried forward</b>		<b>2,429,397</b>	<b>1,892,748</b>

Al Mahadul Islami  
Statement of Financial Position  
As at 30 April 2021

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	13	687,396	469,948
Investments		1,102,500	1,102,500
		<u>1,789,896</u>	<u>1,572,448</u>
<b>Current assets</b>			
Cash at bank and in hand		1,140,147	822,305
		<u>1,140,147</u>	<u>822,305</u>
<b>Creditors: amounts falling due within one year</b>	14	(646)	(2,005)
<b>Net current assets</b>		<u>1,139,501</u>	<u>820,300</u>
<b>Total assets less current liabilities</b>		<u>2,929,397</u>	<u>2,392,748</u>
<b>Creditors: amounts falling due after more than one year</b>	15	(500,000)	(500,000)
<b>Net assets</b>		<u>2,429,397</u>	<u>1,892,748</u>
<b>The funds of the charity</b>			
Unrestricted income funds	16	2,429,397	1,892,748
<b>Total funds</b>		<u>2,429,397</u>	<u>1,892,748</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

-----  
Ahmed Ali  
Trustee  
28 February 2022

Al Mahadul Islami  
Notes to the Financial Statements  
For the year ended 30 April 2021

## 1. Accounting Policies

### Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Al Mahadul Islami meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charity is small.

### Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

### Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

### Allocation and apportionment of costs

Costs are allocated and apportioned to each activity according to the nature of each cost. Direct costs attributable to a single activity are allocated direct to that activity. Shared costs which contribute directly to more than one activity are apportioned between those activities.

### Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and fittings	20% Reducing balance
-----------------------	----------------------

### Current asset investments

Unlisted Investments are included at cost less impairment.

## 2. Income from donations and legacies

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Donations received	534,628	24,823
Grants received	2,931	-
	<u>537,559</u>	<u>24,823</u>

Al Mahadul Islami  
Notes to the Financial Statements Continued  
For the year ended 30 April 2021

**3. Income from charitable activities**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
<i>Extra Curricular Activities</i>		
Income from charitable activities	76,675	95,505

**4. Investment income**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Income from unlisted investments	101,640	35,000
Bank interest receivable	353	2,599
	<b>101,993</b>	<b>37,599</b>
	<b>101,993</b>	<b>37,599</b>

**5. Expenditure on generating donations and legacies**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Donations	137,132	14,260
	<b>137,132</b>	<b>14,260</b>
	<b>137,132</b>	<b>14,260</b>

**6. Costs of charitable activities by fund type**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Extra Curricular Activities	34,845	56,959
Support costs	7,601	13,476
	<b>42,446</b>	<b>70,435</b>
	<b>42,446</b>	<b>70,435</b>

**7. Costs of charitable activities by activity type**

	Activities undertaken directly	Support costs	2021	2020
	£	£	£	£
<b>Support costs</b>				
Extra Curricular Activities	34,845	7,601	42,446	70,435

Al Mahadul Islami  
Notes to the Financial Statements Continued  
For the year ended 30 April 2021

**8. Analysis of support costs**

	<b>2021</b>	<b>2020</b>
	£	£
<b>Extra Curricular Activities</b>		
Management	713	1,072
IT	69	264
Governance costs	6,819	12,140
	<b>7,601</b>	<b>13,476</b>
	<b>7,601</b>	<b>13,476</b>

**9. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2021</b>	<b>2020</b>
	£	£
Depreciation of owned fixed assets	632	790
Trustees' remuneration	10,902	10,299
	<b>10,902</b>	<b>10,299</b>
	<b>10,902</b>	<b>10,299</b>

**10. Staff costs**

Total staff costs for the year ended 30 April 2021 were:

	<b>2021</b>	<b>2020</b>
	£	£
Salaries and wages	10,902	10,299
	<b>10,902</b>	<b>10,299</b>
	<b>10,902</b>	<b>10,299</b>

	<b>2021</b>	<b>2020</b>
Employees	1	1
	<b>1</b>	<b>1</b>
	<b>1</b>	<b>1</b>

**12. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Al Mahadul Islami  
Notes to the Financial Statements Continued  
For the year ended 30 April 2021

**13. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Land and buildings</b>	<b>Equipment</b>	<b>Total</b>
	£	£	£
At 01 May 2020	466,789	4,878	471,668
Additions	218,080	-	218,080
At 30 April 2021	<b>684,869</b>	<b>4,878</b>	<b>689,747</b>
<b>Depreciation</b>			
At 01 May 2020	-	1,719	1,719
Charge for year	-	632	632
At 30 April 2021	-	<b>2,351</b>	<b>2,351</b>
<b>Net book values</b>			
At 30 April 2021	<b>684,869</b>	<b>2,528</b>	<b>687,397</b>
At 30 April 2020	<b>466,789</b>	<b>3,160</b>	<b>469,949</b>

The title of all freehold property is held by Al Mahad Charitable Trust.

**14. Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	£	£
Trade creditors	137	770
Other creditors	509	1,235
	<b>646</b>	<b>2,005</b>

**15. Creditors: amounts falling due after more than one year**

	<b>2021</b>	<b>2020</b>
	£	£
Other creditors	500,000	500,000
	<b>500,000</b>	<b>500,000</b>

**16. Movement in funds**

**Unrestricted Funds**

	<b>Balance at 01/05/2020</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance at 30/04/2021</b>
	£	£	£	£
<i>General</i>				
General	1,892,748	716,227	(179,578)	2,429,397
	<b>1,892,748</b>	<b>716,227</b>	<b>(179,578)</b>	<b>2,429,397</b>

Al Mahadul Islami  
Notes to the Financial Statements Continued  
For the year ended 30 April 2021

**Unrestricted Funds - Previous year**

	Balance at 01/05/2019 £	Incoming resources £	Outgoing resources £	Balance at 30/04/2020 £
<i>General</i>				
General	1,819,516	157,927	(84,695)	1,892,748
	<b>1,819,516</b>	<b>157,927</b>	<b>(84,695)</b>	<b>1,892,748</b>

**Purpose of unrestricted Funds**

General

General unrestricted funds are to be maintained and grown from which future capital projects can be undertaken.

**17. Analysis of net assets between funds**

	Tangible fixed assets £	Investments £	Net current assets / (liabilities) £	Creditors > one year £	Net Assets £
<b>Unrestricted funds</b>					
<i>General</i>					
General	687,396	1,102,500	1,139,501	(500,000)	2,429,397
	<b>687,396</b>	<b>1,102,500</b>	<b>1,139,501</b>	<b>(500,000)</b>	<b>2,429,397</b>

**Previous year**

	Tangible fixed assets £	Investments £	Net current assets / (liabilities) £	Creditors > one year £	Net Assets £
<b>Unrestricted funds</b>					
<i>General</i>					
General	469,948	1,102,500	820,300	(500,000)	1,892,748
	<b>469,948</b>	<b>1,102,500</b>	<b>820,300</b>	<b>(500,000)</b>	<b>1,892,748</b>

Al Mahadul Islami  
Detailed Statement of Financial Activities  
For the year ended 30 April 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	534,628	24,823
Grants receivable	2,931	-
	<b>537,559</b>	<b>24,823</b>
<b>Charitable activities</b>		
Income from charitable activities	76,675	95,505
	<b>76,675</b>	<b>95,505</b>
<b>Investments</b>		
Income from unlisted investments	101,640	35,000
Bank interest receivable	353	2,599
	<b>101,993</b>	<b>37,599</b>
<b>Total incoming resources</b>	<b>716,227</b>	<b>157,927</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Donations	(137,132)	(14,260)
	<b>(137,132)</b>	<b>(14,260)</b>
<b>Charitable activities</b>		
Cost of direct charitable activity	(34,845)	(56,959)
	<b>(34,845)</b>	<b>(56,959)</b>
<b>SUPPORT COSTS</b>		
<b>Management</b>		
Management	(713)	(1,072)
	<b>(713)</b>	<b>(1,072)</b>
<b>IT</b>		
IT	(69)	(264)
	<b>(69)</b>	<b>(264)</b>
<b>Governance costs</b>		
Governance costs	(6,819)	(12,140)
	<b>(6,819)</b>	<b>(12,140)</b>
<b>Total resources expended</b>	<b>(179,578)</b>	<b>(84,695)</b>
<b>Net Income</b>	<b>536,649</b>	<b>73,232</b>