

AL-HIJRAH TRUST

England & Wales · Charity number 1154046

Details

Status Registered

Legal form CIO

Registered 2013-10-02

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

Contact

Address Al-Hijrah Trust CIO
71 Hobmoor Road
Birmingham
B10 9AZ

Phone 01217665454

Email info@alhijrahtrust.org

Website www.alhijrahtrust.org

Activities

Objects: THE OBJECTS OF THE CIO ARE:1) TO ADVANCE THE ISLAMIC RELIGION ANYWHERE IN THE WORLD FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES, PRODUCING AND/OR DISTRIBUTING LITERATURE ON THE ISLAMIC FAITH TO ENLIGHTEN OTHERS ABOUT THE ISLAMIC FAITH.2)THE PREVENTION OR THE RELIEF OF POVERTY ANYWHERE IN THE WORLD BY PROVIDING GRANTS, ITEMS AND SERVICES TO THE INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.3) FOR THE PUBLIC BENEFIT TO PROMOTE EDUCATION AT EVERY LEVEL, ANYWHERE IN THE WORLD, IN SUCH WAYS AS THE CHARITY TRUSTEES THINK APPROPRIATE.

Activities: Al-Hijrah Mosque was established in 1995. Al-Hijrah Evening School hosts over 300 children who come to learn more about their faith and Islamic spirituality. The charity also runs a tuition centre for children and hostel accommodation.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£730,733	£464,975	£1,819,826	19
2024-07-31	£775,156	£696,330	£1,554,068	24
2023-07-31	£733,212	£405,172	£1,184,810	27
2022-07-31	£566,744	£378,464	£856,770	25
2021-07-31	£345,056	£324,511	-	-
2020-07-31	£230,415	£340,897	-	-

Trustees

Name	Role	Appointed
Dr MOHAMMED HANIF	Chair	2019-07-12
NASSAR MAHMOOD		2019-09-26
Nadim Tahir		2022-06-24

AL-HIJRAH TRUST

England & Wales - Charity number 1154046

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 July 2025
for
Al-Hijrah Trust**

Locke Williams Associates LLP
Chartered Accountants
Studio 2
50-54 St Pauls Square
Birmingham
West Midlands
B3 1QS

Al-Hijrah Trust

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Al-Hijrah Trust

Report of the Trustees for the Year Ended 31 July 2025

The trustees present their report with the financial statements of the charity for the year ended 31 July 2025. 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's constitution defines the charity's objects as being to:

1. To advance the Islamic religion anywhere in the world for the benefit of the public through the holding of prayer meetings, lectures, producing and/or distributing literature on the Islamic faith to enlighten others about the Islamic faith.
2. The prevention or the relief of poverty anywhere in the world by providing grants, items and services to the individuals in need and/or charities, or other organisations working to prevent or relieve poverty.
3. For the public benefit to promote education at every level, anywhere in the world, in such ways as the charity trustees think appropriate.

Public benefit

In setting these objectives and aims, the trustees have given due regard to the guidance published by the Charity Commission on Public Benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Charitable activities

The charity has continued to provide services and carry out activities for the local community.

Mosque

The Mosque continued to be well attended through the year for both daily prayers and Friday congregational prayers. We had a very successful Ramadhan with many people attending the mosque for evening and night-time prayers. Fundraising has been slower down and we note that many similar charities in the area report the same. Significant factors include the cost-of-living crisis and donor fatigue, which are expected to worsen over the next few years.

Building work to add another storey to the mosque is ongoing. The external works on the roof are completed and we are now starting the internal works.

A regular programme of religious and educational talks has been carried out as well as educational and social activities for local women and children.

Madrasah

The Madrasah remained popular throughout the year with approximately 250 children. We have focussed on improving the provision of teaching and learning using the new syllabus which includes Quran, Arabic and Islamic Studies.

The neighbourhood in which the madrasah is based is a challenging one, with very high youth unemployment and youth crimes being a daily reality. The madrasah aims to steer the children into adolescence with the skills and outlook to manage these challenges.

Scouts

Al-Hijrah registered with the Scouts Association as the 331 Birmingham Scouts and started our Scouts program in June 2022. The Scouts programme has gradually expanded and is now at full capacity, catering for the full age range of children aged 4 to 18 years (Squirrels, Beavers, Scouts and Explorers).

Food Bank

The Food Bank continued to expand its services to larger numbers. We have been successful in applying for larger amounts in grants from various charities to support the provision of food and essential items for those who are struggling with the cost-of-living crisis. We have a good bank of volunteers helping to run it and systems for stock purchase and monitoring are now fully embedded.

Al-Hijrah Trust

Report of the Trustees for the Year Ended 31 July 2025

FINANCIAL REVIEW

Financial position

During the year, the charity raised £348,667 in donations and grants, of which £206,630 were raised for specific purposes, a further £113,418 from Madrasah fees and £261,279 in rental income. Total income for the year was £730,733 (2024 £775,155).

The charity spent a total of £464,975 on its charitable activities (2024 £405,898). It also spent £167,395 on capital additions to its charitable buildings.

Reserves policy

Total unrestricted funds at 31 July 2025, were £1,270,999 (2024 £1,080,681). Of these, £710,203 were 'free reserves'. Free reserves are reserves which do not include restricted funds or funds tied up in the fixed assets.

Total restricted reserves at 31 July 2025, being reserves of income given for specified purposes, were £548,827 (2024 £473,387). Further details of these reserves are given in the notes to the financial statements.

FUTURE PLANS

We hope to complete the majority of the mosque extension in the coming year.

We are hoping to continue expanding on our current activities especially for women and young people.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its governing document, registered on 2 October 2013 and amended on 11 December 2020.

Charity constitution

The Charity is constituted as a Charitable Incorporated Organisation (CIO), as a body corporate under Part 11 of the Charities Act 2011 on the 02 Oct 2013. The CIO registered with the Charity Commission on the same day.

Organisational structure

Trustees are legally responsible for the governance and management of the charity. Trustees are responsible of setting strategies and policies for ensuring these are implemented.

Risk management

The trustees have considered the major risks to which the charity is exposed and have reviewed potential risks. Systems and procedures have been put in place to manage the risks and to mitigate any adverse outcomes.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1154046

Principal address

Al-Hijrah Trust
71 Hob Moor Road
Birmingham
West Midlands
B10 9AZ

Trustees

Dr M Hanif
N Mahmood
N Tahir

Al-Hijrah Trust

**Report of the Trustees
for the Year Ended 31 July 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Locke Williams Associates LLP
Chartered Accountants
Studio 2
50-54 St Pauls Square
Birmingham
West Midlands
B3 1QS

Approved by order of the board of trustees on 12 May 2026

and signed on its behalf by:

Mohammed Hanif

Mohammed Hanif (May 12, 2026 15:55:24 GMT+1)

Dr M Hanif - Trustee

Independent Examiner's Report to the Trustees of Al-Hijrah Trust

Independent examiner's report to the trustees of Al-Hijrah Trust

I report to the charity trustees on my examination of the accounts of Al-Hijrah Trust (the Trust) for the year ended 31 July 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

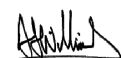
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 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.



David Williams FCA FCCA

Locke Williams Associates LLP
Chartered Accountants
Studio 2
50-54 St Pauls Square
Birmingham
West Midlands
B3 1QS

Date: 12 May 2026

Al-Hijrah Trust

**Statement of Financial Activities
for the Year Ended 31 July 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.7.25 Total funds £	31.7.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	142,037	206,630	348,667	333,020
Charitable activities					
Charitable activities	4	120,787	-	120,787	133,810
Investment income	3	261,279	-	261,279	285,713
Other income		-	-	-	22,612
Total		524,103	206,630	730,733	775,155
EXPENDITURE ON					
Charitable activities					
Charitable activities	5	333,785	131,190	464,975	405,897
NET INCOME		190,318	75,440	265,758	369,258
RECONCILIATION OF FUNDS					
Total funds brought forward		1,080,681	473,387	1,554,068	1,184,810
TOTAL FUNDS CARRIED FORWARD		1,270,999	548,827	1,819,826	1,554,068

The notes form part of these financial statements

Al-Hijrah Trust

**Balance Sheet
31 July 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.7.25 Total funds £	31.7.24 Total funds £
FIXED ASSETS					
Tangible assets	10	560,796	457,031	1,017,827	865,612
CURRENT ASSETS					
Cash at bank		803,215	91,796	895,011	819,598
CREDITORS					
Amounts falling due within one year	11	(15,512)	-	(15,512)	(13,642)
NET CURRENT ASSETS		787,703	91,796	879,499	805,956
TOTAL ASSETS LESS CURRENT LIABILITIES		1,348,499	548,827	1,897,326	1,671,568
CREDITORS					
Amounts falling due after more than one year	12	(77,500)	-	(77,500)	(117,500)
NET ASSETS		1,270,999	548,827	1,819,826	1,554,068
FUNDS	13				
Unrestricted funds				1,270,999	1,080,681
Restricted funds				548,827	473,387
TOTAL FUNDS				1,819,826	1,554,068

The financial statements were approved by the Board of Trustees and authorised for issue on 12 May 2026 and were signed on its behalf by:

Mohammed Hanif

Mohammed Hanif (May 12, 2026 15:55:24 GMT+1)

M Hanif - Trustee

Al-Hijrah Trust

**Cash Flow Statement
for the Year Ended 31 July 2025**

	Notes	31.7.25 £	31.7.24 £
Cash flows from operating activities			
Cash generated from operations	1	<u>269,569</u>	<u>387,833</u>
Net cash provided by operating activities		<u>269,569</u>	<u>387,833</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(167,395)</u>	(290,432)
Interest received		<u>13,239</u>	608
Net cash used in investing activities		<u>(154,156)</u>	<u>(289,824)</u>
Cash flows from financing activities			
Qarde Hasan repayments in year		<u>(40,000)</u>	(17,500)
Net cash used in financing activities		<u>(40,000)</u>	<u>(17,500)</u>
Change in cash and cash equivalents in the reporting period			
		<u>75,413</u>	80,509
Cash and cash equivalents at the beginning of the reporting period		<u>819,598</u>	<u>739,089</u>
Cash and cash equivalents at the end of the reporting period		<u><u>895,011</u></u>	<u><u>819,598</u></u>

The notes form part of these financial statements

Al-Hijrah Trust

**Notes to the Cash Flow Statement
for the Year Ended 31 July 2025**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.7.25	31.7.24
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	265,758	369,258
Adjustments for:		
Depreciation charges	15,180	20,646
Interest received	(13,239)	(608)
Increase/(decrease) in creditors	1,870	(1,463)
Net cash provided by operations	<u>269,569</u>	<u>387,833</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.8.24	Cash flow	At 31.7.25
	£	£	£
Net cash			
Cash at bank	819,598	75,413	895,011
	<u>819,598</u>	<u>75,413</u>	<u>895,011</u>
Total	<u>819,598</u>	<u>75,413</u>	<u>895,011</u>

Al-Hijrah Trust

Notes to the Financial Statements for the Year Ended 31 July 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

Income

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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 costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 50 years
Fixtures and fittings	- Straight line over 5 years

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Assets under construction are not depreciated until they are brought into use.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Al-Hijrah Trust

Notes to the Financial Statements - continued for the Year Ended 31 July 2025

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. DONATIONS AND LEGACIES

	31.7.25	31.7.24
	£	£
Donations	293,787	297,140
Grants	54,880	35,880
	<u>348,667</u>	<u>333,020</u>

Grants received, included in the above, are as follows:

	31.7.25	31.7.24
	£	£
Islamic Relief	46,880	30,880
Birmingham City Council	8,000	5,000
	<u>54,880</u>	<u>35,880</u>

3. INVESTMENT INCOME

	31.7.25	31.7.24
	£	£
Rents received	248,040	285,105
Savings account gains	13,239	608
	<u>261,279</u>	<u>285,713</u>

Al-Hijrah Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2025**

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.7.25 £	31.7.24 £
Madrasah fees	Charitable activities	113,418	126,451
Projects income	Charitable activities	2,056	3,479
Scouts income	Charitable activities	5,313	3,880
		120,787	133,810

5. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 6) £
Charitable activities	464,975

6. SUPPORT COSTS

	Direct costs £
Charitable activities	464,975

The following fees were paid to the Independent Examiner in the year:

	31.7.25 £	31.7.24 £
For the Independent Examination	1,380	1,320
For the provision of payroll services	1,969	1,544
	3,349	2,864

Support costs, included in the above, are as follows:

	31.7.25 Charitable activities £	31.7.24 Total activities £
Wages	152,389	155,058
Social security	-	(181)
Pensions	1,410	711
Rates and water	12,305	19,707
Insurance	7,585	7,450
Light and heat	46,761	50,285
Telephone and fax	3,066	3,091
Printing, postage and stationery	2,075	3,401
Sundries	799	456
Repairs and maintenance	18,349	18,112
Accountancy & payroll	3,349	2,864
Projects expenditure	32,039	20,300
Planning fees etc	10,616	2,869
Equipment, books etc	4,865	2,111
Donations	154,187	99,017
Depreciation of tangible and heritage assets	15,180	20,646
	464,975	405,897

Al-Hijrah Trust

Notes to the Financial Statements - continued for the Year Ended 31 July 2025

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' expenses

Trustees expenses totalling £13,043 (2025: £657) were reimbursed to two (2025: one) trustees in the year, who paid for various items of expenditure on the charity's behalf.

These were credit / debit card payments made by Trustees on behalf of the charity as Al Rayan Bank does not issue credit / debit cards for charity accounts. The charity has now instituted a system using a Soldo card account to minimise payments from trustees' personal cards.

8. STAFF COSTS

	31.7.25	31.7.24
	£	£
Wages and salaries	152,389	155,058
Social security costs	-	(181)
Other pension costs	1,410	711
	153,799	155,588
	153,799	155,588

The average monthly number of employees during the year was as follows:

	31.7.25	31.7.24
Employees	19	24
	19	24
	19	24

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	121,314	211,706	333,020
Charitable activities			
Charitable activities	133,810	-	133,810
Investment income	285,713	-	285,713
Other income	22,612	-	22,612
Total	563,449	211,706	775,155
EXPENDITURE ON			
Charitable activities			
Charitable activities	311,883	94,014	405,897
NET INCOME	251,566	117,692	369,258
RECONCILIATION OF FUNDS			
Total funds brought forward	829,115	355,695	1,184,810

Al-Hijrah Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2025**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	<u>Unrestricted fund £</u>	<u>Restricted funds £</u>	<u>Total funds £</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,080,681</u>	<u>473,387</u>	<u>1,554,068</u>

10. TANGIBLE FIXED ASSETS

	<u>Freehold property £</u>	<u>Fixtures and fittings £</u>	<u>Totals £</u>
COST			
At 1 August 2024	990,432	70,796	1,061,228
Additions	167,395	-	167,395
At 31 July 2025	<u>1,157,827</u>	<u>70,796</u>	<u>1,228,623</u>
DEPRECIATION			
At 1 August 2024	126,000	69,616	195,616
Charge for year	14,000	1,180	15,180
At 31 July 2025	<u>140,000</u>	<u>70,796</u>	<u>210,796</u>
NET BOOK VALUE			
At 31 July 2025	<u>1,017,827</u>	<u>-</u>	<u>1,017,827</u>
At 31 July 2024	<u>864,432</u>	<u>1,180</u>	<u>865,612</u>

Included in the cost of land and buildings are the accumulated costs of the Mosque extension of £457,827. These costs will not be depreciated until the extension work is completed and brought into use.

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>31.7.25</u>	<u>31.7.24</u>
	£	£
Taxation and social security	395	-
Other creditors	<u>15,117</u>	<u>13,642</u>
	<u>15,512</u>	<u>13,642</u>

Al-Hijrah Trust

Notes to the Financial Statements - continued for the Year Ended 31 July 2025

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.7.25	31.7.24
	£	£
Other creditors	<u>77,500</u>	<u>117,500</u>

The accounts include Qarde Hasan of £77,500 (2024:£1117,500) as long-term liabilities. These represent historic interest free loans given to the previous Al Hijrah Trust (charity no: 1018850) and now transferred to the new Al Hijrah CIO entity (charity no: 115046). £40,000 was repaid in the year.

The records supporting many of these old liabilities is weak, as it was lost when the Al Hijrah school was taken over by the Independent Executive Board (IEB) in 2014. Work is ongoing to rectify these records.

13. MOVEMENT IN FUNDS

	At 1.8.24 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	1,080,681	190,318	1,270,999
Restricted funds			
Mosque extension fund	380,248	168,183	548,431
Yemen	544	(544)	-
Sound system	4,336	(4,336)	-
IFCharity Appeal	86,816	(86,420)	396
Turkey Earthquake Appeal	1,443	(1,443)	-
	<u>473,387</u>	<u>75,440</u>	<u>548,827</u>
TOTAL FUNDS	<u>1,554,068</u>	<u>265,758</u>	<u>1,819,826</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	524,103	(333,785)	190,318
Restricted funds			
Mosque extension fund	168,183	-	168,183
Yemen	1,000	(1,544)	(544)
Sound system	-	(4,336)	(4,336)
IFCharity Appeal	37,447	(123,867)	(86,420)
Turkey Earthquake Appeal	-	(1,443)	(1,443)
	<u>206,630</u>	<u>(131,190)</u>	<u>75,440</u>
TOTAL FUNDS	<u>730,733</u>	<u>(464,975)</u>	<u>265,758</u>

Al-Hijrah Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2025**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	829,115	251,566	1,080,681
Restricted funds			
Mosque extension fund	255,632	124,616	380,248
Yemen	544	-	544
Sound system	5,516	(1,180)	4,336
Afghanistan Appeal	173	(173)	-
IFCharity Appeal	2,331	84,485	86,816
Pakistan Floods Appeal	101	(101)	-
Turkey Earthquake Appeal	91,398	(89,955)	1,443
	<u>355,695</u>	<u>117,692</u>	<u>473,387</u>
TOTAL FUNDS	<u><u>1,184,810</u></u>	<u><u>369,258</u></u>	<u><u>1,554,068</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	563,449	(311,883)	251,566
Restricted funds			
Mosque extension fund	124,616	-	124,616
Sound system	-	(1,180)	(1,180)
Afghanistan Appeal	-	(173)	(173)
IFCharity Appeal	86,871	(2,386)	84,485
Pakistan Floods Appeal	-	(101)	(101)
Turkey Earthquake Appeal	219	(90,174)	(89,955)
	<u>211,706</u>	<u>(94,014)</u>	<u>117,692</u>
TOTAL FUNDS	<u><u>775,155</u></u>	<u><u>(405,897)</u></u>	<u><u>369,258</u></u>

The Mosque extension fund is related to the project to expand the mosque to create an extra storey. Fundraising for this is ongoing and work commenced in January 2023. Costs incurred in the physical construction phase are being capitalised.

Al-Hijrah Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2025**

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2025.

Al-Hijrah Trust

**Detailed Statement of Financial Activities
for the Year Ended 31 July 2025**

	31.7.25 £	31.7.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	293,787	297,140
Grants	54,880	35,880
	348,667	333,020
Investment income		
Rents received	248,040	285,105
Savings account gains	13,239	608
	261,279	285,713
Charitable activities		
Madrasah fees	113,418	126,451
Projects income	2,056	3,479
Scouts income	5,313	3,880
	120,787	133,810
Other income		
Other	-	22,612
Total incoming resources	730,733	775,155
EXPENDITURE		
Direct costs		
Direct costs		
Wages	152,389	155,058
Social security	-	(181)
Pensions	1,410	711
Rates and water	12,305	19,707
Insurance	7,585	7,450
Light and heat	46,761	50,285
Telephone and fax	3,066	3,091
Printing, postage and stationery	2,075	3,401
Sundries	799	456
Repairs and maintenance	18,349	18,112
Accountancy & payroll	3,349	2,864
Projects expenditure	32,039	20,300
Planning fees etc	10,616	2,869
Equipment, books etc	4,865	2,111
Donations	154,187	99,017
Freehold property	14,000	14,000
Fixtures and fittings	1,180	6,646
	464,975	405,897
Total resources expended	464,975	405,897
Net income	265,758	369,258

This page does not form part of the statutory financial statements









AL-01-Charities report - 25.2-CHA-DJW-20260512

Final Audit Report

2026-05-12

Created:	2026-05-12
By:	DAVID WILLIAMS (davidw@lockewilliams.com)
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AL-HIJRAH TRUST

England & Wales - Charity number 1154046

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 July 2024
for
Al-Hijrah Trust**

Locke Williams Associates LLP
Chartered Accountants
Studio 2
50-54 St Pauls Square
Birmingham
West Midlands
B3 1QS

Al-Hijrah Trust

Contents of the Financial Statements for the Year Ended 31 July 2024

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Al-Hijrah Trust

Report of the Trustees for the Year Ended 31 July 2024

The trustees present their report with the financial statements of the charity for the year ended 31 July 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's constitution defines the charity's objects as being to:

1. To advance the Islamic religion anywhere in the world for the benefit of the public through the holding of prayer meetings, lectures, producing and/or distributing literature on the Islamic faith to enlighten others about the Islamic faith.
2. The prevention or the relief of poverty anywhere in the world by providing grants, items and services to the individuals in need and/or charities, or other organisations working to prevent or relieve poverty.
3. For the public benefit to promote education at every level, anywhere in the world, in such ways as the charity trustees think appropriate.

Public benefit

In setting these objectives and aims, the trustees have given due regard to the guidance published by the Charity Commission on Public Benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has continued to provide services and carry out activities for the local community.

Mosque

The Mosque continued to be well attended through the year for both daily prayers and Friday congregational prayers. We had a very successful Ramadhan with many people attending the mosque for evening and night-time prayers and there was a good response to fundraising appeals for the mosque extension.

Building work to add another storey to the mosque is ongoing.

A regular programme of religious and educational talks has been carried out as well as educational and social activities for local women and children.

Madrasah

The Madrasah remained popular throughout the year with approximately 300 children. We have focussed on improving the provision of teaching and learning using the new syllabus which includes Quran, Arabic and Islamic Studies.

The neighbourhood in which the madrasah is based is a challenging one, with very high youth unemployment and youth crimes being a daily reality. The madrasah aims to steer the children into adolescence with the skills and outlook to manage these challenges.

Scouts

Al-Hijrah registered with the Scouts Association as the 331 Birmingham Scouts and started our Scouts program in June 2022. The Scouts programme has gradually expanded and we now cater for the full age range of children aged 4 to 18 years (Squirrels, Beavers, Scouts and Explorers).

Tuition Project

The tuition project was discontinued in December 2024 due to small numbers attending.

Food Bank

The Food Bank continued to expand its services to larger numbers. We have been successful in applying for larger amounts in grants from various charities to support the provision of food and essential items for those who are struggling with the cost-of-living crisis. recruited a good bank of volunteers to run it initially and have applied for grants

Al-Hijrah Trust

Report of the Trustees for the Year Ended 31 July 2024

FINANCIAL REVIEW

Financial position

During the year, the charity raised £333,021 in donations and grants, of which £211,706 were raised for specific purposes, a further £126,451 from Madrasah fees and £285,105 in rental income. Total income for the year was £775,156 (2023 £733,212).

The charity spent a total of £405,898 on its charitable activities (2023 £405,172). It also spent £290,432 on capital additions to its charitable buildings.

Reserves policy

Total unrestricted funds at 31 July 2024 were £1,080,681 (2023 £829,115). Of these, £509,041 were 'free reserves'. Free reserves are reserves which do not include restricted funds or funds tied up in the fixed assets.

Total restricted reserves at 31 July 2024, being reserves of income given for specified purposes, were £473,387 (2023 £355,695). Further details of these reserves are given in the notes to the financial statements.

FUTURE PLANS

We hope to complete the majority of the mosque extension in the coming year.

We are hoping to continue expanding on our current activities especially for women and young people.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its governing document, registered on 2 October 2013 and amended on 11 December 2020.

Charity constitution

The Charity is constituted as a Charitable Incorporated Organisation (CIO), as a body corporate under Part 11 of the Charities Act 2011 on the 02 Oct 2013. The CIO registered with the Charity Commission on the same day.

Organisational structure

Trustees are legally responsible for the governance and management of the charity. Trustees are responsible of setting strategies and policies for ensuring these are implemented.

Risk management

The trustees have considered the major risks to which the charity is exposed and have reviewed potential risks. Systems and procedures have been put in place to manage the risks and to mitigate any adverse outcomes.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1154046

Principal address

Al-Hijrah Trust
71 Hob Moor Road
Birmingham
West Midlands
B10 9AZ

Trustees

Dr M Hanif
N Mahmood
N Tahir

Al-Hijrah Trust

**Report of the Trustees
for the Year Ended 31 July 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Locke Williams Associates LLP
Chartered Accountants
Studio 2
50-54 St Pauls Square
Birmingham
West Midlands
B3 1QS

Approved by order of the board of trustees on 15 May 2025 and signed on its behalf by:

Mohammed Hanif

Mohammed Hanif (May 15, 2025 13:07 GMT+1)

.....
Dr M Hanif - Trustee

**Independent Examiner's Report to the Trustees of
Al-Hijrah Trust**

Independent examiner's report to the trustees of Al-Hijrah Trust

I report to the charity trustees on my examination of the accounts of Al-Hijrah Trust (the Trust) for the year ended 31 July 2024.

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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 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.



David Williams FCA FCCA

Locke Williams Associates LLP
Chartered Accountants
Studio 2
50-54 St Pauls Square
Birmingham
West Midlands
B3 1QS

Date: 15 May 2025

Al-Hijrah Trust

**Statement of Financial Activities
for the Year Ended 31 July 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.7.24 Total funds £	31.7.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	121,314	211,706	333,020	353,500
Charitable activities					
Charitable activities	4	133,810	-	133,810	181,508
Investment income	3	285,713	-	285,713	164,139
Other income		22,612	-	22,612	34,065
Total		<u>563,449</u>	<u>211,706</u>	<u>775,155</u>	<u>733,212</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities	5	<u>311,883</u>	<u>94,014</u>	<u>405,897</u>	<u>405,172</u>
NET INCOME		251,566	117,692	369,258	328,040
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>829,115</u>	<u>355,695</u>	<u>1,184,810</u>	<u>856,770</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,080,681</u></u>	<u><u>473,387</u></u>	<u><u>1,554,068</u></u>	<u><u>1,184,810</u></u>

The notes form part of these financial statements

Al-Hijrah Trust

**Balance Sheet
31 July 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.7.24 Total funds £	31.7.23 Total funds £
FIXED ASSETS					
Tangible assets	10	571,640	293,972	865,612	595,826
CURRENT ASSETS					
Cash at bank		640,183	179,415	819,598	739,089
CREDITORS					
Amounts falling due within one year	11	(13,642)	-	(13,642)	(15,105)
NET CURRENT ASSETS		<u>626,541</u>	<u>179,415</u>	<u>805,956</u>	<u>723,984</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,198,181	473,387	1,671,568	1,319,810
CREDITORS					
Amounts falling due after more than one year	12	(117,500)	-	(117,500)	(135,000)
NET ASSETS		<u>1,080,681</u>	<u>473,387</u>	<u>1,554,068</u>	<u>1,184,810</u>
FUNDS	13				
Unrestricted funds				1,080,681	829,115
Restricted funds				473,387	355,695
TOTAL FUNDS				<u>1,554,068</u>	<u>1,184,810</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 May 2025 and were signed on its behalf by:

Mohammed Hanif

Mohammed Hanif (May 15, 2025 13:07 GMT+1)

.....
M Hanif - Trustee

Al-Hijrah Trust

**Cash Flow Statement
for the Year Ended 31 July 2024**

	Notes	31.7.24 £	31.7.23 £
Cash flows from operating activities			
Cash generated from operations	1	<u>370,333</u>	<u>350,037</u>
Net cash provided by operating activities		<u>370,333</u>	<u>350,037</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(290,432)	-
Interest received		<u>608</u>	<u>117</u>
Net cash (used in)/provided by investing activities		<u>(289,824)</u>	<u>117</u>
Change in cash and cash equivalents in the reporting period			
		80,509	350,154
Cash and cash equivalents at the beginning of the reporting period			
		<u>739,089</u>	<u>388,935</u>
Cash and cash equivalents at the end of the reporting period			
		<u><u>819,598</u></u>	<u><u>739,089</u></u>

The notes form part of these financial statements

Al-Hijrah Trust

**Notes to the Cash Flow Statement
for the Year Ended 31 July 2024**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.7.24	31.7.23
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	369,258	328,040
Adjustments for:		
Depreciation charges	20,646	28,159
Interest received	(608)	(117)
Decrease in debtors	-	849
Decrease in creditors	(18,963)	(6,894)
Net cash provided by operations	<u>370,333</u>	<u>350,037</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.8.23	Cash flow	At 31.7.24
	£	£	£
Net cash			
Cash at bank and in hand	739,089	80,509	819,598
	<u>739,089</u>	<u>80,509</u>	<u>819,598</u>
Total	<u>739,089</u>	<u>80,509</u>	<u>819,598</u>

Al-Hijrah Trust

Notes to the Financial Statements for the Year Ended 31 July 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

Income

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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 costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 50 years
Fixtures and fittings	- Straight line over 5 years

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Assets under construction are not depreciated until they are brought into use.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Al-Hijrah Trust

Notes to the Financial Statements - continued for the Year Ended 31 July 2024

1. ACCOUNTING POLICIES - continued

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. DONATIONS AND LEGACIES

	31.7.24	31.7.23
	£	£
Donations	297,140	320,280
Grants	35,880	33,220
	333,020	353,500
	333,020	353,500

Grants received, included in the above, are as follows:

	31.7.24	31.7.23
	£	£
Islamic Relief	30,880	16,365
Action for Humanity	-	13,225
Birmingham City Council	5,000	2,880
Birmingham Council of Faiths	-	750
	35,880	33,220
	35,880	33,220

Al-Hijrah Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2024**

3.	INVESTMENT INCOME	31.7.24	31.7.23
		£	£
	Rents received	285,105	164,022
	Savings account gains	608	117
		<u>285,713</u>	<u>164,139</u>
4.	INCOME FROM CHARITABLE ACTIVITIES	31.7.24	31.7.23
		£	£
	Madrasah fees	126,451	159,428
	Projects income	3,479	16,545
	Scouts income	3,880	5,535
		<u>133,810</u>	<u>181,508</u>
5.	CHARITABLE ACTIVITIES COSTS		Support costs (see note 6)
			£
	Charitable activities		<u>405,897</u>
6.	SUPPORT COSTS		Direct costs
			£
	Charitable activities		<u>405,897</u>

The cost of the Independent Examination of the annual accounts was £1,320 (2023 £1,200).

Support costs, included in the above, are as follows:

	31.7.24	31.7.23
	Charitable activities	Total activities
	£	£
Wages	155,058	150,758
Social security	(181)	-
Pensions	711	752
Rates and water	19,707	5,461
Insurance	7,450	7,046
Light and heat	50,285	35,956
Telephone and fax	3,091	2,759
Printing, postage and stationery	3,401	2,190
Sundries	456	2,839
Repairs and maintenance	18,112	17,129
Accountancy	2,864	1,482
Projects expenditure	20,300	15,473
Planning fees etc	2,869	38,763
Equipment, books etc	2,111	6,699
	<u>286,234</u>	<u>287,307</u>
Carried forward		

Al-Hijrah Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2024**

6. SUPPORT COSTS - continued

	31.7.24	31.7.23
	Charitable activities	Total activities
	£	£
Brought forward	286,234	287,307
Donations	99,017	73,020
Depreciation of tangible and heritage assets	20,646	28,159
Legal fees	-	16,686
	405,897	405,172
	405,897	405,172

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

Trustees' expenses

Trustees expenses totalling £657 were reimbursed to one trustee in the year, who paid for various items of expenditure on the charity's behalf.

8. STAFF COSTS

	31.7.24	31.7.23
	£	£
Wages and salaries	155,058	150,758
Social security costs	(181)	-
Other pension costs	711	752
	155,588	151,510
	155,588	151,510

The average monthly number of employees during the year was as follows:

	31.7.24	31.7.23
Employees	24	27
	24	27
	24	27

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	160,586	192,914	353,500
Charitable activities			
Charitable activities	181,508	-	181,508
Investment income	164,139	-	164,139
Other income	34,065	-	34,065
	540,298	192,914	733,212
	540,298	192,914	733,212

EXPENDITURE ON

Al-Hijrah Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2024**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Charitable activities	292,148	113,024	405,172
NET INCOME	248,150	79,890	328,040
RECONCILIATION OF FUNDS			
Total funds brought forward	580,965	275,805	856,770
TOTAL FUNDS CARRIED FORWARD	<u>829,115</u>	<u>355,695</u>	<u>1,184,810</u>

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 August 2023	700,000	70,796	770,796
Additions	290,432	-	290,432
At 31 July 2024	<u>990,432</u>	<u>70,796</u>	<u>1,061,228</u>
DEPRECIATION			
At 1 August 2023	112,000	62,970	174,970
Charge for year	14,000	6,646	20,646
At 31 July 2024	<u>126,000</u>	<u>69,616</u>	<u>195,616</u>
NET BOOK VALUE			
At 31 July 2024	<u><u>864,432</u></u>	<u><u>1,180</u></u>	<u><u>865,612</u></u>
At 31 July 2023	<u><u>588,000</u></u>	<u><u>7,826</u></u>	<u><u>595,826</u></u>

Al-Hijrah Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2024**

11.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.7.24	31.7.23
		£	£
	Other creditors	<u>13,642</u>	<u>15,105</u>
12.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31.7.24	31.7.23
		£	£
	Other creditors	<u>117,500</u>	<u>135,000</u>

The accounts include Qarde Hasan of £117,500 (2023:£135,000) as long-term liabilities. These represent historic interest free loans given to the previous Al Hijrah Trust (charity no: 1018850) and now transferred to the new Al Hijrah CIO entity (charity no: 115046). £17,500 was repaid in the year.

The records supporting many of these old liabilities is weak, as it was lost when the Al Hijrah school was taken over by the Independent Executive Board (IEB) in 2014. Work is ongoing to rectify these records.

13.	MOVEMENT IN FUNDS		
		Net movement in funds	At
		£	£
	Unrestricted funds		
	General fund	251,566	1,080,681
	Restricted funds		
	Mosque extension fund	124,616	380,248
	Yemen	-	544
	Sound system	(1,180)	4,336
	Afghanistan Appeal	(173)	-
	IFCharity Appeal	84,485	86,816
	Pakistan Floods Appeal	(101)	-
	Turkey Earthquake Appeal	(89,955)	1,443
		<u>117,692</u>	<u>473,387</u>
		<u>355,695</u>	<u>1,554,068</u>
	TOTAL FUNDS	<u>369,258</u>	<u>1,554,068</u>

Al-Hijrah Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2024**

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	563,449	(311,883)	251,566
Restricted funds			
Mosque extension fund	124,616	-	124,616
Sound system	-	(1,180)	(1,180)
Afghanistan Appeal	-	(173)	(173)
IFCharity Appeal	86,871	(2,386)	84,485
Pakistan Floods Appeal	-	(101)	(101)
Turkey Earthquake Appeal	219	(90,174)	(89,955)
	<u>211,706</u>	<u>(94,014)</u>	<u>117,692</u>
TOTAL FUNDS	<u>775,155</u>	<u>(405,897)</u>	<u>369,258</u>

Comparatives for movement in funds

	At 1.8.22 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General fund	580,965	248,150	829,115
Restricted funds			
Mosque extension fund	204,034	51,598	255,632
Yemen	454	90	544
Sound system	6,696	(1,180)	5,516
Afghanistan Appeal	64,449	(64,276)	173
IFCharity Appeal	172	2,159	2,331
Pakistan Floods Appeal	-	101	101
Turkey Earthquake Appeal	-	91,398	91,398
	<u>275,805</u>	<u>79,890</u>	<u>355,695</u>
TOTAL FUNDS	<u>856,770</u>	<u>328,040</u>	<u>1,184,810</u>

Al-Hijrah Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2024**

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	540,298	(292,148)	248,150
Restricted funds			
Mosque extension fund	91,011	(39,413)	51,598
Yemen	90	-	90
Sound system	-	(1,180)	(1,180)
Afghanistan Appeal	1,173	(65,449)	(64,276)
IFCharity Appeal	2,159	-	2,159
Pakistan Floods Appeal	4,693	(4,592)	101
Turkey Earthquake Appeal	93,788	(2,390)	91,398
	<u>192,914</u>	<u>(113,024)</u>	<u>79,890</u>
TOTAL FUNDS	<u><u>733,212</u></u>	<u><u>(405,172)</u></u>	<u><u>328,040</u></u>

The Mosque extension fund is related to the project to expand the mosque to create an extra storey. Fundraising for this is ongoing and work commenced in January 2023. Costs incurred in the physical construction phase are being capitalised.

The Afghanistan fund money was raised during Ramadhan 2022. Al-Hijrah worked with Islamic Relief to provide food packs during the famine in Afghanistan where 6.6 million people faced severe levels of hunger.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2024.

AL-HIJRAH TRUST

England & Wales - Charity number 1154046

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 July 2023
for
Al-Hijrah Trust**

Locke Williams Associates LLP
Chartered Accountants
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Al-Hijrah Trust

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Al-Hijrah Trust

Report of the Trustees for the Year Ended 31 July 2023

The trustees present their report with the financial statements of the charity for the year ended 31 July 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's constitution defines the charity's objects as being to:

1. To advance the Islamic religion anywhere in the world for the benefit of the public through the holding of prayer meetings, lectures, producing and/or distributing literature on the Islamic faith to enlighten others about the Islamic faith.
2. The prevention or the relief of poverty anywhere in the world by providing grants, items and services to the individuals in need and/or charities, or other organisations working to prevent or relieve poverty.
3. For the public benefit to promote education at every level, anywhere in the world, in such ways as the charity trustees think appropriate.

Public benefit

In setting these objectives and aims, the trustees have given due regard to the guidance published by the Charity Commission on Public Benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has continued to provide services and carry out activities for the local community.

All properties belonging to the Trust have now been legally transferred and all charges have been removed, Costs of the case were also repaid.

Mosque

The Mosque continued to be well attended through the year for both daily prayers and Friday congregational prayers. We had a very successful Ramadhan with many people attending the mosque for evening and night-time prayers and there was a good response to fundraising appeals for the mosque extension.

Building work to add another storey to the mosque commenced in January 2023 with removal of the existing roofs and sealing of the temporary flat roof.

A regular programme of religious and educational talks has been carried out as well as educational and social activities for local women and children.

Madrasah

The Madrasah remained popular throughout the year with approximately 300 children. We have focussed on improving the provision of teaching and learning using the new syllabus which includes Quran, Arabic and Islamic Studies.

The neighbourhood in which the madrasah is based is a challenging one, with very high youth unemployment and youth crimes being a daily reality. The madrasah aims to steer the children into adolescence with the skills and outlook to manage these challenges.

Scouts

Al-Hijrah registered with the Scouts Association as the 331 Birmingham Scouts and started our Scouts program in June 2022. The Scouts programme has gradually expanded and we have started making preparations to start both older and younger age groups (Beavers, Scouts and Explorers) so we will eventually accommodate children from 6 years old to 18 years old.

Al-Hijrah Trust

Report of the Trustees for the Year Ended 31 July 2023

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Tuition Project

The tuition project continued during 2022/2023. It was self-financing although attendance remained low mainly due to the weekly fee of £30. It teaches English, Maths and Science at Key Stages 3 and 4 and also preparation for 11 Plus exams.

Food Bank

We started a food bank in June 2023 running from the Hob Moor site. We have recruited a good bank of volunteers to run it initially and have applied for grants from various charities to support the provision of food and essential items for those who are struggling with the cost-of-living crisis.

FINANCIAL REVIEW

Financial position

During the year, the charity raised £353,500 in donations and grants, of which £192,914 were raised for specific purposes, a further £159,428 from Madrasah fees and £164,022 in rental income. A further £34,065 was received as refunded court costs in the year. Total income for the year was £733,212 (2022 £566,744).

The charity spent a total of £405,172 on its charitable activities (2022 £378,464).

Reserves policy

Total unrestricted funds at 31 July 2023 were £829,115 (2022 £580,965). Of these, £233,387 were 'free reserves'. Free reserves are reserves which do not include restricted funds or funds tied up in the fixed assets.

Total restricted reserves at 31 July 2023, being reserves of income given for specified purposes, were £355,695. Further details of these reserves are given in the notes to the financial statements.

FUTURE PLANS

We are continuing the fundraising for the Mosque extension and aim to start work on the steelwork for the new storey in the Summer / Autumn of 2023 with a new roof to follow. Once completed this will provide space for expansion of prayer areas as well as activities / events for the community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its governing document, registered on 2 October 2013 and amended on 11 December 2020.

Charity constitution

The Charity is constituted as a Charitable Incorporated Organisation (CIO), as a body corporate under Part 11 of the Charities Act 2011 on the 02 Oct 2013. The CIO registered with the Charity Commission on the same day.

Organisational structure

Trustees are legally responsible for the governance and management of the charity. Trustees are responsible of setting strategies and policies for ensuring these are implemented.

Risk management

The trustees have considered the major risks to which the charity is exposed and have reviewed potential risks. Systems and procedures have been put in place to manage the risks and to mitigate any adverse outcomes.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1154046

Al-Hijrah Trust

**Report of the Trustees
for the Year Ended 31 July 2023**

Principal address

Al-Hijrah Trust
71 Hob Moor Road
Birmingham
West Midlands
B10 9AZ

Trustees

Dr M Hanif
N Mahmood
N Tahir

Independent Examiner

Locke Williams Associates LLP
Chartered Accountants
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Approved by order of the board of trustees on

and signed on its behalf by:

Dr M Hanif - Trustee

**Independent Examiner's Report to the Trustees of
Al-Hijrah Trust**

Independent examiner's report to the trustees of Al-Hijrah Trust

I report to the charity trustees on my examination of the accounts of Al-Hijrah Trust (the Trust) for the year ended 31 July 2023.

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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 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.

David Williams FCA FCCA

Locke Williams Associates LLP
Chartered Accountants
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Date:

Al-Hijrah Trust

**Statement of Financial Activities
for the Year Ended 31 July 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.7.23 Total funds £	31.7.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	160,586	192,914	353,500	333,674
Charitable activities					
Charitable activities	4	181,508	-	181,508	130,690
Investment income	3	164,139	-	164,139	102,380
Other income		<u>34,065</u>	<u>-</u>	<u>34,065</u>	<u>-</u>
Total		<u>540,298</u>	<u>192,914</u>	<u>733,212</u>	<u>566,744</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities	5	<u>292,148</u>	<u>113,024</u>	<u>405,172</u>	<u>378,464</u>
NET INCOME		248,150	79,890	328,040	188,280
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>580,965</u>	<u>275,805</u>	<u>856,770</u>	<u>668,490</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>829,115</u></u>	<u><u>355,695</u></u>	<u><u>1,184,810</u></u>	<u><u>856,770</u></u>

The notes form part of these financial statements

Al-Hijrah Trust

**Balance Sheet
31 July 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.7.23 Total funds £	31.7.22 Total funds £
FIXED ASSETS					
Tangible assets	10	591,106	4,720	595,826	623,985
CURRENT ASSETS					
Debtors	11	-	-	-	849
Cash at bank and in hand		<u>388,114</u>	<u>350,975</u>	<u>739,089</u>	<u>388,935</u>
		388,114	350,975	739,089	389,784
CREDITORS					
Amounts falling due within one year	12	<u>(15,105)</u>	-	<u>(15,105)</u>	(9,999)
NET CURRENT ASSETS		<u>373,009</u>	<u>350,975</u>	<u>723,984</u>	<u>379,785</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		964,115	355,695	1,319,810	1,003,770
CREDITORS					
Amounts falling due after more than one year	13	<u>(135,000)</u>	-	<u>(135,000)</u>	(147,000)
NET ASSETS		<u>829,115</u>	<u>355,695</u>	<u>1,184,810</u>	<u>856,770</u>
FUNDS	14				
Unrestricted funds				829,115	580,965
Restricted funds				<u>355,695</u>	<u>275,805</u>
TOTAL FUNDS				<u>1,184,810</u>	<u>856,770</u>

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

M Hanif - Trustee

Al-Hijrah Trust

**Cash Flow Statement
for the Year Ended 31 July 2023**

Notes	31.7.23 £	31.7.22 £
Cash flows from operating activities		
Cash generated from operations 1	<u>350,037</u>	<u>216,487</u>
Net cash provided by operating activities	<u>350,037</u>	<u>216,487</u>
Cash flows from investing activities		
Interest received	<u>117</u>	<u>55</u>
Net cash provided by investing activities	<u>117</u>	<u>55</u>
	<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period	350,154	216,542
Cash and cash equivalents at the beginning of the reporting period	<u>388,935</u>	<u>172,393</u>
Cash and cash equivalents at the end of the reporting period	<u>739,089</u>	<u>388,935</u>

The notes form part of these financial statements

Al-Hijrah Trust

**Notes to the Cash Flow Statement
for the Year Ended 31 July 2023**

1.	RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	31.7.23	31.7.22
		£	£
	Net income for the reporting period (as per the Statement of Financial Activities)	328,040	188,280
	Adjustments for:		
	Depreciation charges	28,159	28,159
	Interest received	(117)	(55)
	Decrease/(increase) in debtors	849	(849)
	(Decrease)/increase in creditors	(6,894)	952
	Net cash provided by operations	<u>350,037</u>	<u>216,487</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.8.22 £	Cash flow £	At 31.7.23 £
Net cash			
Cash at bank and in hand	<u>388,935</u>	<u>350,154</u>	<u>739,089</u>
	<u>388,935</u>	<u>350,154</u>	<u>739,089</u>
Total	<u>388,935</u>	<u>350,154</u>	<u>739,089</u>

Al-Hijrah Trust

Notes to the Financial Statements for the Year Ended 31 July 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

Income

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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 costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 50 years
Fixtures and fittings	- Straight line over 5 years

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Al-Hijrah Trust

Notes to the Financial Statements - continued for the Year Ended 31 July 2023

1. ACCOUNTING POLICIES - continued

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. DONATIONS AND LEGACIES

	31.7.23	31.7.22
	£	£
Donations	320,280	322,344
Grants	<u>33,220</u>	<u>11,330</u>
	<u>353,500</u>	<u>333,674</u>

Grants received, included in the above, are as follows:

	31.7.23	31.7.22
	£	£
HMRC - coronavirus job retention scheme	-	11,330
Islamic Relief	16,365	-
Action for Humanity	13,225	-
Birmingham City Council	2,880	-
Birmingham Council of Faiths	<u>750</u>	<u>-</u>
	<u>33,220</u>	<u>11,330</u>

Al-Hijrah Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2023**

3. INVESTMENT INCOME		31.7.23	31.7.22
		£	£
Rents received		164,022	102,325
Savings account gains		<u>117</u>	<u>55</u>
		<u>164,139</u>	<u>102,380</u>
 4. INCOME FROM CHARITABLE ACTIVITIES		 31.7.23	 31.7.22
		£	£
Madrasah fees	Activity	159,428	127,537
Projects income	Charitable activities	16,545	3,153
Scouts income	Charitable activities	<u>5,535</u>	<u>-</u>
		<u>181,508</u>	<u>130,690</u>
 5. CHARITABLE ACTIVITIES COSTS			Support costs (see note 6)
			£
Charitable activities			<u>405,172</u>
 6. SUPPORT COSTS			
	Direct costs	Governance costs	Totals
	£	£	£
Charitable activities	<u>388,486</u>	<u>16,686</u>	<u>405,172</u>

The cost of the Independent Examination of the annual accounts was £1,200 (2022 £1,200).

Support costs, included in the above, are as follows:

	31.7.23	31.7.22
	Charitable activities	Total activities
	£	£
Wages	150,758	121,185
Pensions	752	330
Rates and water	5,461	27,509
Insurance	7,046	41,815
Light and heat	35,956	43,938
Telephone and fax	2,759	3,918
Printing, postage and stationery	2,190	2,209
Sundries	2,839	4,058
Repairs and maintenance	17,129	18,523
Accountancy	1,482	2,525
Projects expenditure	15,473	1,637
Planning fees etc	38,763	15,160
Equipment, books etc	6,699	5,284
Donations	<u>73,020</u>	<u>29,756</u>
Carried forward	360,327	317,847

Al-Hijrah Trust

Notes to the Financial Statements - continued for the Year Ended 31 July 2023

6. SUPPORT COSTS - continued

	31.7.23	31.7.22
	Charitable activities £	Total activities £
Brought forward	360,327	317,847
Depreciation of tangible and heritage assets	28,159	28,159
Legal fees	16,686	31,031
Other professional costs	<u>-</u>	<u>1,427</u>
	<u>405,172</u>	<u>378,464</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

8. STAFF COSTS

	31.7.23	31.7.22
	£	£
Wages and salaries	150,758	121,185
Other pension costs	752	330
	<u>151,510</u>	<u>121,515</u>

The average monthly number of employees during the year was as follows:

	31.7.23	31.7.22
Employees	<u>27</u>	<u>25</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	100,414	233,260	333,674
Charitable activities			
Charitable activities	130,690	-	130,690
Investment income	<u>102,380</u>	<u>-</u>	<u>102,380</u>
Total	<u>333,484</u>	<u>233,260</u>	<u>566,744</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	329,456	49,008	378,464

Al-Hijrah Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2023**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME	4,028	184,252	188,280
RECONCILIATION OF FUNDS			
Total funds brought forward	576,937	91,553	668,490
TOTAL FUNDS CARRIED FORWARD	<u>580,965</u>	<u>275,805</u>	<u>856,770</u>
10. TANGIBLE FIXED ASSETS			
	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 August 2022 and 31 July 2023	<u>700,000</u>	<u>70,796</u>	<u>770,796</u>
DEPRECIATION			
At 1 August 2022	98,000	48,811	146,811
Charge for year	<u>14,000</u>	<u>14,159</u>	<u>28,159</u>
At 31 July 2023	<u>112,000</u>	<u>62,970</u>	<u>174,970</u>
NET BOOK VALUE			
At 31 July 2023	<u>588,000</u>	<u>7,826</u>	<u>595,826</u>
At 31 July 2022	<u>602,000</u>	<u>21,985</u>	<u>623,985</u>
11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Other debtors		31.7.23 £ <u>-</u>	31.7.22 £ <u>849</u>

Al-Hijrah Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2023**

12.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.7.23	31.7.22
		£	£
	Other creditors	<u>15,105</u>	<u>9,999</u>
13.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31.7.23	31.7.22
		£	£
	Other creditors	<u>135,000</u>	<u>147,000</u>

The accounts include Qarde Hasan of £135,000 (2022:£147,000) as long-term liabilities. These represent historic interest free loans given to the previous Al Hijrah Trust (charity no: 1018850) and now transferred to the new Al Hijrah CIO entity (charity no: 115046). £12,000 was repaid in the year.

The records supporting many of these old liabilities is weak, as it was lost when the Al Hijrah school was taken over by the Independent Executive Board (IEB) in 2014. Work is ongoing to rectify these records.

14. MOVEMENT IN FUNDS

	At 1.8.22	Net movement in funds	At
	£	£	£
Unrestricted funds			
General fund	580,965	248,150	829,115
Restricted funds			
Mosque extension fund	204,034	51,598	255,632
Yemen	454	90	544
Sound system	6,696	(1,180)	5,516
Afghanistan Appeal	64,449	(64,276)	173
IFCharity Appeal	172	2,159	2,331
Pakistan Floods Appeal	-	101	101
Turkey Earthquake Appeal	-	91,398	91,398
	<u>275,805</u>	<u>79,890</u>	<u>355,695</u>
TOTAL FUNDS	<u>856,770</u>	<u>328,040</u>	<u>1,184,810</u>

Al-Hijrah Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2023**

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	540,298	(292,148)	248,150
Restricted funds			
Mosque extension fund	91,011	(39,413)	51,598
Yemen	90	-	90
Sound system	-	(1,180)	(1,180)
Afghanistan Appeal	1,173	(65,449)	(64,276)
IFCharity Appeal	2,159	-	2,159
Pakistan Floods Appeal	4,693	(4,592)	101
Turkey Earthquake Appeal	93,788	(2,390)	91,398
	<u>192,914</u>	<u>(113,024)</u>	<u>79,890</u>
TOTAL FUNDS	<u>733,212</u>	<u>(405,172)</u>	<u>328,040</u>

Comparatives for movement in funds

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	576,937	4,028	580,965
Restricted funds			
Mosque extension fund	59,352	144,682	204,034
Yemen	25,505	(25,051)	454
Sound system	6,696	-	6,696
Afghanistan Appeal	-	64,449	64,449
IFCharity Appeal	-	172	172
	<u>91,553</u>	<u>184,252</u>	<u>275,805</u>
TOTAL FUNDS	<u>668,490</u>	<u>188,280</u>	<u>856,770</u>

Al-Hijrah Trust

Notes to the Financial Statements - continued for the Year Ended 31 July 2023

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	333,484	(329,456)	4,028
Restricted funds			
Mosque extension fund	163,934	(19,252)	144,682
Yemen	206	(25,257)	(25,051)
Afghanistan Appeal	64,449	-	64,449
IFCharity Appeal	<u>4,671</u>	<u>(4,499)</u>	<u>172</u>
	<u>233,260</u>	<u>(49,008)</u>	<u>184,252</u>
TOTAL FUNDS	<u>566,744</u>	<u>(378,464)</u>	<u>188,280</u>

The Mosque extension fund is related to the project to expand the mosque to create an extra storey. Fundraising for this is ongoing and work commenced in January 2023..

The Afghanistan fund money was raised during Ramadhan 2022. Al-Hijrah worked with Islamic Relief to provide food packs during the famine in Afghanistan where 6.6 million people faced severe levels of hunger.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2023.

AL-HIJRAH TRUST

England & Wales - Charity number 1154046

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 July 2022
for
Al-Hijrah Trust**

Locke Williams Associates LLP
Chartered Accountants
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Al-Hijrah Trust

Contents of the Financial Statements for the Year Ended 31 July 2022

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Al-Hijrah Trust

Report of the Trustees for the Year Ended 31 July 2022

The trustees present their report with the financial statements of the charity for the year ended 31 July 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's constitution defines the charity's objects as being to:

1. To advance the Islamic religion anywhere in the world for the benefit of the public through the holding of prayer meetings, lectures, producing and/or distributing literature on the Islamic faith to enlighten others about the Islamic faith.
2. The prevention or the relief of poverty anywhere in the world by providing grants, items and services to the individuals in need and/or charities, or other organisations working to prevent or relieve poverty.
3. For the public benefit to promote education at every level, anywhere in the world, in such ways as the charity trustees think appropriate.

Public benefit

In setting these objectives and aims, the trustees have given due regard to the guidance published by the Charity Commission on Public Benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Activities have gradually returned to normal this year following the Covid-19 lockdowns of 2020-2021.

The legal case regarding the Cherrywood building was won in March 2022 at the Land Tribunal and we are now awaiting transfer of the property to Al-Hijrah Trust and repayment of our costs..

Mosque

The Mosque continued to be well attended through the year for both daily prayers and Friday congregational prayers. We had a very successful Ramadhan which saw many new people attending the mosque.

Fundraising for the renovation project has continued and we are hoping to start the building work in the early part of 2023.

A regular programme of religious and educational talks has been carried out using a variety of speakers. There has been much more involvement from sisters providing educational and social activities for local women and children.

Madrasah

The Madrasah remained popular throughout the year with approximately 300 children. We have focussed on improving the provision of teaching and learning using the new syllabus which includes Quran, Arabic and Islamic Studies.

The neighbourhood in which the madrasah is based is a challenging one, with very high youth unemployment and youth crimes being a daily reality. The madrasah aims to steer the children into adolescence with the skills and outlook to manage these challenges.

Scouts

Al-Hijrah registered with the Scouts Association as the 331 Birmingham Scouts and started our Scouts program in June 2022. This was immediately oversubscribed and we are hoping to expand it in the coming year.

Tuition Project

A tuition project was started in June 2022. It teaches English, Maths and Science at Key Stages 3 and 4 and also preparation for 11 Plus exams.

Al-Hijrah Trust

Report of the Trustees for the Year Ended 31 July 2022

FINANCIAL REVIEW

Financial position

During the year, the charity raised £322,342 in donations £233,260 of which were raised for specific purposes), a further £127,537 from Madrasah fees and £102,325 in rental income. The charity claimed £11,332 under the Governments Coronavirus Job Retention Scheme. Total income for the year was £566,744 (2021 £345,056).

The charity spent a total of £378,464 on its charitable activities (2021 £324,511).

Reserves policy

Total unrestricted funds at 31 July 2022 were £580,965 (2021 £576,937). Of these, £(37,120) were 'free reserves'. Free reserves are reserves which do not include restricted funds or funds tied up in the fixed assets. As at 31 July, these negative free reserves are supported by the generous Qarde Hasan loans made to the charity totalling £147,000.

Total restricted reserves at 31 July 2022, being reserves of income given for specified purposes, were £275,805. Further details of these reserves are given in the notes to the financial statements.

FUTURE PLANS

We are continuing the fundraising for the Mosque extension and aim to start the building work in the early part of 2023. Once completed this will provide space for expansion of activities for women.

We are planning to start a Food Bank on the site to support members of the community dealing with food stress and poverty.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its governing document, registered on 2 October 2013 and amended on 11 December 2020.

Charity constitution

The Charity is constituted as a Charitable Incorporated Organisation (CIO), as a body corporate under Part 11 of the Charities Act 2011 on the 02 Oct 2013. The CIO registered with the Charity Commission on the same day.

Organisational structure

Trustees are legally responsible for the governance and management of the charity. Trustees are responsible of setting strategies and policies for ensuring these are implemented.

Risk management

The trustees have considered the major risks to which the charity is exposed and have reviewed potential risks. Systems and procedures have been put in place to manage the risks and to mitigate any adverse outcomes.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1154046

Principal address

Al-Hijrah Trust
71 Hob Moor Road
Birmingham
West Midlands
B10 9AZ

Trustees

Dr M Hanif
N Mahmood
M Bashir
N Tahir (appointed 24.6.22)

Al-Hijrah Trust

**Report of the Trustees
for the Year Ended 31 July 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Locke Williams Associates LLP
Chartered Accountants
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Approved by order of the board of trustees on18/05/2023..... and signed on its behalf by:



Signer ID: XWMFQDCEBV

.....
Dr M Hanif - Trustee

**Independent Examiner's Report to the Trustees of
Al-Hijrah Trust**

Independent examiner's report to the trustees of Al-Hijrah Trust

I report to the charity trustees on my examination of the accounts of Al-Hijrah Trust (the Trust) for the year ended 31 July 2022.

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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

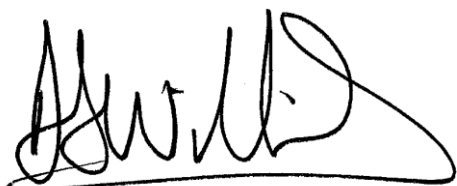
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the ****ERROR - relevant professional body must be completed****, 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 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.



David Williams FCA FCCA

Locke Williams Associates LLP
Chartered Accountants
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Date: 18 May 2023

Al-Hijrah Trust

**Statement of Financial Activities
for the Year Ended 31 July 2022**

	Notes	Unrestricted fund £	Restricted funds £	31.7.22 Total funds £	31.7.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	100,414	233,260	333,674	195,452
Charitable activities					
Charitable activities	4	130,690	-	130,690	49,617
Investment income	3	102,380	-	102,380	99,985
Other income		-	-	-	2
Total		<u>333,484</u>	<u>233,260</u>	<u>566,744</u>	<u>345,056</u>
 EXPENDITURE ON					
Charitable activities					
Charitable activities	5	<u>329,456</u>	<u>49,008</u>	<u>378,464</u>	<u>324,511</u>
NET INCOME		4,028	184,252	188,280	20,545
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>576,937</u>	<u>91,553</u>	<u>668,490</u>	<u>647,945</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>580,965</u></u>	<u><u>275,805</u></u>	<u><u>856,770</u></u>	<u><u>668,490</u></u>


The notes form part of these financial statements

Al-Hijrah Trust

**Balance Sheet
31 July 2022**

	Notes	Unrestricted fund £	Restricted funds £	31.7.22 Total funds £	31.7.21 Total funds £
FIXED ASSETS					
Tangible assets	10	618,085	5,900	623,985	652,145
CURRENT ASSETS					
Debtors	11	849	-	849	-
Cash at bank and in hand		<u>119,030</u>	<u>269,905</u>	<u>388,935</u>	<u>172,393</u>
		119,879	269,905	389,784	172,393
CREDITORS					
Amounts falling due within one year	12	<u>(9,999)</u>	-	<u>(9,999)</u>	<u>(6,048)</u>
NET CURRENT ASSETS		<u>109,880</u>	<u>269,905</u>	<u>379,785</u>	<u>166,345</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		727,965	275,805	1,003,770	818,490
CREDITORS					
Amounts falling due after more than one year	13	<u>(147,000)</u>	-	<u>(147,000)</u>	<u>(150,000)</u>
NET ASSETS		<u><u>580,965</u></u>	<u><u>275,805</u></u>	<u><u>856,770</u></u>	<u><u>668,490</u></u>
FUNDS	14				
Unrestricted funds				580,965	576,937
Restricted funds				<u>275,805</u>	<u>91,553</u>
TOTAL FUNDS				<u><u>856,770</u></u>	<u><u>668,490</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18/05/2023 and were signed on its behalf by:


Signer ID: XWWFQDCEBV...

.....
M Hanif - Trustee

Al-Hijrah Trust

**Cash Flow Statement
for the Year Ended 31 July 2022**

	Notes	31.7.22 £	31.7.21 £
Cash flows from operating activities			
Cash generated from operations	1	<u>216,487</u>	<u>36,036</u>
Net cash provided by operating activities		<u>216,487</u>	<u>36,036</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(5,900)
Interest received		<u>55</u>	<u>-</u>
Net cash provided by/(used in) investing activities		<u>55</u>	<u>(5,900)</u>
Change in cash and cash equivalents in the reporting period		216,542	30,136
Cash and cash equivalents at the beginning of the reporting period		<u>172,393</u>	<u>142,257</u>
Cash and cash equivalents at the end of the reporting period		<u>388,935</u>	<u>172,393</u>

The notes form part of these financial statements

Al-Hijrah Trust

**Notes to the Cash Flow Statement
for the Year Ended 31 July 2022**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	31.7.22 £	31.7.21 £
Net income for the reporting period (as per the Statement of Financial Activities)	188,280	20,545
Adjustments for:		
Depreciation charges	28,159	28,159
Interest received	(55)	-
Increase in debtors	(849)	-
Increase/(decrease) in creditors	<u>952</u>	<u>(12,668)</u>
Net cash provided by operations	<u>216,487</u>	<u>36,036</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.8.21 £	Cash flow £	At 31.7.22 £
Net cash			
Cash at bank and in hand	<u>172,393</u>	<u>216,542</u>	<u>388,935</u>
	<u>172,393</u>	<u>216,542</u>	<u>388,935</u>
Total	<u>172,393</u>	<u>216,542</u>	<u>388,935</u>

Al-Hijrah Trust

Notes to the Financial Statements for the Year Ended 31 July 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

Income

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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 costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 50 years
Fixtures and fittings	- Straight line over 5 years

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Al-Hijrah Trust

Notes to the Financial Statements - continued for the Year Ended 31 July 2022

1. ACCOUNTING POLICIES - continued

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. DONATIONS AND LEGACIES

	31.7.22	31.7.21
	£	£
Donations	322,342	140,161
Grants	11,332	55,291
	<u>333,674</u>	<u>195,452</u>

Grants received, included in the above, are as follows:

	31.7.22	31.7.21
	£	£
HMRC - coronavirus job retention scheme	<u>11,332</u>	<u>55,291</u>

Al-Hijrah Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

3. INVESTMENT INCOME

	31.7.22	31.7.21
	£	£
Rents received	102,325	99,985
Savings account gains	55	-
	<u>102,380</u>	<u>99,985</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.7.22	31.7.21
	£	£
Madrasah fees	127,537	49,617
Projects income	3,153	-
	<u>130,690</u>	<u>49,617</u>

5. CHARITABLE ACTIVITIES COSTS

		Support costs (see note 6)
		£
Charitable activities		<u>378,464</u>

6. SUPPORT COSTS

	Direct costs	Governance costs	Totals
	£	£	£
Charitable activities	<u>346,006</u>	<u>32,458</u>	<u>378,464</u>

Support costs, included in the above, are as follows:

	31.7.22	31.7.21
	Charitable activities	Total activities
	£	£
Wages	121,185	103,559
Pensions	330	273
Rates and water	27,509	13,173
Insurance	41,815	30,968
Light and heat	43,938	60,936
Telephone and fax	3,918	2,494
Printing, postage and stationery	2,209	3,164
Advertising	-	388
Sundries	4,058	808
Repairs and maintenance	18,523	4,141
Cleaning	-	32
Consultancy	-	6,565
Accountancy	2,525	6,165
Projects expenditure	1,637	-
Planning fees etc	15,160	-
Equipment, books etc	5,284	-
Donations	<u>29,756</u>	<u>-</u>
Carried forward	317,847	232,666

Al-Hijrah Trust

Notes to the Financial Statements - continued for the Year Ended 31 July 2022

6. SUPPORT COSTS - continued

	31.7.22	31.7.21
	Charitable activities £	Total activities £
Brought forward	317,847	232,666
Depreciation of tangible and heritage assets	28,159	28,159
Accountancy and legal fees	-	1,200
Legal fees	31,031	62,486
Other professional costs	<u>1,427</u>	<u>-</u>
	<u>378,464</u>	<u>324,511</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2022 nor for the year ended 31 July 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2022 nor for the year ended 31 July 2021.

8. STAFF COSTS

	31.7.22	31.7.21
	£	£
Wages and salaries	121,185	103,559
Other pension costs	330	273
	<u>121,515</u>	<u>103,832</u>

The average monthly number of employees during the year was as follows:

	31.7.22	31.7.21
	<u>25</u>	<u>17</u>
Employees		

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	103,899	91,553	195,452
Charitable activities			
Charitable activities	49,617	-	49,617
Investment income	99,985	-	99,985
Other income	<u>2</u>	<u>-</u>	<u>2</u>
Total	<u>253,503</u>	<u>91,553</u>	<u>345,056</u>

EXPENDITURE ON

Al-Hijrah Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Charitable activities	<u>324,511</u>	<u>-</u>	<u>324,511</u>
NET INCOME/(EXPENDITURE)	(71,008)	91,553	20,545
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>647,945</u>	<u>-</u>	<u>647,945</u>
TOTAL FUNDS CARRIED FORWARD	<u>576,937</u>	<u>91,553</u>	<u>668,490</u>
10. TANGIBLE FIXED ASSETS	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 August 2021 and 31 July 2022	<u>700,000</u>	<u>70,796</u>	<u>770,796</u>
DEPRECIATION			
At 1 August 2021	<u>84,000</u>	<u>34,651</u>	<u>118,651</u>
Charge for year	<u>14,000</u>	<u>14,160</u>	<u>28,160</u>
At 31 July 2022	<u>98,000</u>	<u>48,811</u>	<u>146,811</u>
NET BOOK VALUE			
At 31 July 2022	<u>602,000</u>	<u>21,985</u>	<u>623,985</u>
At 31 July 2021	<u>616,000</u>	<u>36,145</u>	<u>652,145</u>
11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Other debtors		31.7.22 £ <u>849</u>	31.7.21 £ <u>-</u>

Al-Hijrah Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.7.22	31.7.21
		£	£
Other creditors		<u>9,999</u>	<u>6,048</u>
 13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		 31.7.22	 31.7.21
		£	£
Other creditors		<u>147,000</u>	<u>150,000</u>

The accounts include Qarde Hasan of £147,000 (2021:£150,000) as long-term liabilities. These represent historic interest free loans given to the previous Al Hijrah Trust (charity no: 1018850) and now transferred to the new Al Hijrah CIO entity (charity no: 115046). £3,000 was repaid in the year.

The records supporting many of these old liabilities is weak, as it was lost when the Al Hijrah school was taken over by the Independent Executive Board (IEB) in 2014. Work is ongoing to rectify these records.

14. MOVEMENT IN FUNDS

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	576,937	4,028	580,965
Restricted funds			
Mosque extension fund	59,352	144,682	204,034
Yemen	25,505	(25,051)	454
Sound system	6,696	-	6,696
Afghanistan Appeal	-	64,449	64,449
IFCharity Appeal	-	172	172
	<u>91,553</u>	<u>184,252</u>	<u>275,805</u>
TOTAL FUNDS	<u>668,490</u>	<u>188,280</u>	<u>856,770</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	333,484	(329,456)	4,028
Restricted funds			
Mosque extension fund	163,934	(19,252)	144,682
Yemen	206	(25,257)	(25,051)
Afghanistan Appeal	64,449	-	64,449
IFCharity Appeal	4,671	(4,499)	172
	<u>233,260</u>	<u>(49,008)</u>	<u>184,252</u>
TOTAL FUNDS	<u>566,744</u>	<u>(378,464)</u>	<u>188,280</u>

Al-Hijrah Trust

Notes to the Financial Statements - continued for the Year Ended 31 July 2022

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.20 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	647,945	(71,008)	576,937
Restricted funds			
Mosque extension fund	-	59,352	59,352
Yemen	-	25,505	25,505
Sound system	-	6,696	6,696
	<u>-</u>	<u>91,553</u>	<u>91,553</u>
TOTAL FUNDS	<u>647,945</u>	<u>20,545</u>	<u>668,490</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	253,503	(324,511)	(71,008)
Restricted funds			
Mosque extension fund	59,352	-	59,352
Yemen	25,505	-	25,505
Sound system	6,696	-	6,696
	<u>91,553</u>	<u>-</u>	<u>91,553</u>
TOTAL FUNDS	<u>345,056</u>	<u>(324,511)</u>	<u>20,545</u>

The Mosque extension fund is related to the project to expand the mosque to create an extra storey. Fundraising for this is ongoing.

The Yemen fund money was raised during Ramadhan 2021 to fund a bakery in Yemen. Al-Hijrah worked with Mercy Relief to purchase the equipment and raw materials to provide bread for thousands of needy people in Yemen.

An appeal was made for a new sound system during Ramadhan 2021 as the existing system was inadequate for the recitation of the Quran. The new system was installed a month later and has been used regularly for Friday prayers.

Al-Hijrah Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2022.

AL-HIJRAH TRUST

England & Wales - Charity number 1154046

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 July 2021
for
Al-Hijrah Trust**

Locke Williams Associates LLP
Chartered Accountants
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Al-Hijrah Trust

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Al-Hijrah Trust

Report of the Trustees for the Year Ended 31 July 2021

The trustees present their report with the financial statements of the charity for the year ended 31 July 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's constitution defines the charity's objects as being to:

1. To advance the Islamic religion anywhere in the world for the benefit of the public through the holding of prayer meetings, lectures, producing and/or distributing literature on the Islamic faith to enlighten others about the Islamic faith.
2. The prevention or the relief of poverty anywhere in the world by providing grants, items and services to the individuals in need and/or charities, or other organisations working to prevent or relieve poverty.
3. For the public benefit to promote education at every level, anywhere in the world, in such ways as the charity trustees think appropriate.

Public benefit

In setting these objectives and aims, the trustees have given due regard to the guidance published by the Charity Commission on Public Benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year the Charity's activities remained curtailed due to the lockdowns imposed following the Covid-19 pandemic. Many activities were opened but then had to be shut down again and this happened a couple of times.

Towards the end of the year, activities were resumed during Ramadhan and have continued, gradually increasing.

The Trustees continued to actively work with the Interim Manager to resolve any issues related to the Charity Commission statutory enquiry. In January 2021, day-to-day running of the Charity was passed back to the Trustees. The Interim Manager continued in place to support the Charity in reclaiming the Cherrywood building.

Mosque

The Mosque continued to be well attended through the year for both daily prayers and Friday congregational prayers.

Fundraising for the renovation project has continued and we are hoping to start the building work in 2022.

A regular programme of religious and educational talks has been carried out using a variety of speakers. There has been much more involvement from sisters providing educational and social activities for local women and children.

Madrasah

The Madrasah remained popular throughout the year with approximately 300 children. We have focussed on improving the provision of teaching and learning using the new syllabus which includes Quran, Arabic and Islamic Studies.

The neighbourhood in which the madrasah is based is a challenging one, with very high youth unemployment and youth crimes being a daily reality. The madrasah aims to steer the children into adolescence with the skills and outlook to manage these challenges.

Al-Hijrah Trust

Report of the Trustees for the Year Ended 31 July 2021

FINANCIAL REVIEW

Financial position

During the year, the charity raised £140,161 in donations (£91,553 of which were raised for specific purposes), a further £49,617 from Madrasah fees and £99,985 in rental income. The charity claimed £55,291 under the Government's Coronavirus Job Retention Scheme. Total income for the year was £345,056 (2020 £230,415).

The charity spent a total of £324,511 on its charitable activities (2020 £340,897).

Reserves policy

Total unrestricted funds at 31 July 2021 were £576,937 (2020 £647,945). Of these, £(69,308) were 'free reserves'. Free reserves are reserves which do not include restricted funds or funds tied up in the fixed assets. As at 31 July, these negative free reserves are supported by the generous Qarde Hasan loans made to the charity totalling £150,000.

Total restricted reserves at 31 July 2021, being reserves of income given for specified purposes, were £91,553. Further details of these reserves are given in the notes to the financial statements.

FUTURE PLANS

Supporting the Charity Commission in removing the charge from the Cherrywood Centre remains a priority for the coming year.

We are continuing the fundraising for the Mosque extension and aim to start the building work in 2022.

We are aiming to restart the Tuition Project to boost attainment for pupils at Key Stage 3 and GCSE level in September / October 2021.

We are also aiming to increase activities for sisters and children, including developing a Scouts group for boys and girls, in conjunction with the Scouts Association.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its governing document, registered on 2 October 2013 and amended on 11 December 2020.

Charity constitution

The Charity is constituted as a Charitable Incorporated Organisation (CIO), as a body corporate under Part 11 of the Charities Act 2011 on the 02 Oct 2013. The CIO registered with the Charity Commission on the same day.

Organisational structure

Trustees are legally responsible for the governance and management of the charity. Trustees are responsible of setting strategies and policies for ensuring these are implemented.

Risk management

The trustees have considered the major risks to which the charity is exposed and have reviewed potential risks. Systems and procedures have been put in place to manage the risks and to mitigate any adverse outcomes.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1154046

Principal address

Trust House
73 Burbidge Road
Birmingham
West Midlands
B9 4US

Al-Hijrah Trust

**Report of the Trustees
for the Year Ended 31 July 2021**

Trustees

Dr M Hanif
N Mahmood
M Bashir
W Altaf (resigned 16.9.20)
Mrs E Turner Interim Manager

Independent Examiner

Locke Williams Associates LLP
Chartered Accountants
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Approved by order of the board of trustees on6th May 2022..... and signed on its behalf by:



.....
Dr M Hanif - Trustee

**Independent Examiner's Report to the Trustees of
Al-Hijrah Trust**

Independent examiner's report to the trustees of Al-Hijrah Trust

I report to the charity trustees on my examination of the accounts of Al-Hijrah Trust (the Trust) for the year ended 31 July 2021.

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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales 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 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.



David Williams FCA FCCA
Institute of Chartered Accountants in England and Wales
Locke Williams Associates LLP
Chartered Accountants
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Date: 6 May 2022

Al-Hijrah Trust

**Statement of Financial Activities
for the Year Ended 31 July 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.7.21 Total funds £	31.7.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	103,899	91,553	195,452	62,838
Charitable activities					
Charitable activities	4	49,617	-	49,617	75,608
Investment income	3	99,985	-	99,985	91,369
Other income		2	-	2	600
Total		253,503	91,553	345,056	230,415
 EXPENDITURE ON					
Charitable activities					
Charitable activities		324,511	-	324,511	340,897
NET INCOME/(EXPENDITURE)		(71,008)	91,553	20,545	(110,482)
 RECONCILIATION OF FUNDS					
Total funds brought forward		647,945	-	647,945	758,427
TOTAL FUNDS CARRIED FORWARD		576,937	91,553	668,490	647,945

The notes form part of these financial statements

Al-Hijrah Trust

**Balance Sheet
31 July 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.7.21 Total funds £	31.7.20 Total funds £
FIXED ASSETS					
Tangible assets	9	646,245	5,900	652,145	674,404
CURRENT ASSETS					
Cash at bank and in hand		86,740	85,653	172,393	142,257
CREDITORS					
Amounts falling due within one year	10	(6,048)	-	(6,048)	(9,216)
NET CURRENT ASSETS		<u>80,692</u>	<u>85,653</u>	<u>166,345</u>	<u>133,041</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		726,937	91,553	818,490	807,445
CREDITORS					
Amounts falling due after more than one year	11	(150,000)	-	(150,000)	(159,500)
NET ASSETS		<u>576,937</u>	<u>91,553</u>	<u>668,490</u>	<u>647,945</u>
FUNDS	12				
Unrestricted funds				576,937	647,945
Restricted funds				91,553	-
TOTAL FUNDS				<u>668,490</u>	<u>647,945</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6th May 2022 and were signed on its behalf by:



.....
M Hanif - Trustee

Al-Hijrah Trust

Notes to the Financial Statements for the Year Ended 31 July 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

Income

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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 costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 50 years
Fixtures and fittings	- Straight line over 5 years

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Al-Hijrah Trust

Notes to the Financial Statements - continued for the Year Ended 31 July 2021

1. ACCOUNTING POLICIES - continued

Cash and cash equivalents

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. DONATIONS AND LEGACIES

	31.7.21	31.7.20
	£	£
Donations	140,161	42,558
Grants	55,291	20,280
	<hr/> 195,452 <hr/>	<hr/> 62,838 <hr/>

Grants received, included in the above, are as follows:

	31.7.21	31.7.20
	£	£
HMRC - coronavirus job retention scheme	55,291	20,280
	<hr/> 55,291 <hr/>	<hr/> 20,280 <hr/>

Al-Hijrah Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2021**

3. INVESTMENT INCOME		31.7.21	31.7.20
		£	£
Rents received		<u>99,985</u>	<u>91,369</u>
4. INCOME FROM CHARITABLE ACTIVITIES		31.7.21	31.7.20
	Activity	£	£
Madrasah fees	Charitable activities	<u>49,617</u>	<u>75,608</u>
5. SUPPORT COSTS			
		Direct costs	Governance costs
		£	£
Charitable activities		<u>260,825</u>	<u>63,686</u>
			<u>Totals</u>
			£
			<u>324,511</u>
Support costs, included in the above, are as follows:			
		31.7.21	31.7.20
		Charitable activities	Total activities
		£	£
Wages		103,559	147,185
Social security		-	2,046
Pensions		273	-
Rates and water		13,173	8,583
Insurance		30,968	29,587
Light and heat		60,936	53,980
Telephone and fax		2,494	2,951
Printing, postage and stationery		3,164	475
Advertising		388	-
Sundries		808	1,995
Repairs and maintenance		4,141	35,918
Cleaning		32	7,789
Consultancy		6,565	2,421
Accountancy		6,165	4,500
Depreciation of tangible and heritage assets		28,159	26,880
Accountancy and legal fees		1,200	-
Independent Examination fee		-	1,200
Legal fees		<u>62,486</u>	<u>15,387</u>
		<u>324,511</u>	<u>340,897</u>

Al-Hijrah Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2021**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2021 nor for the year ended 31 July 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2021 nor for the year ended 31 July 2020.

7. STAFF COSTS

	31.7.21	31.7.20
	£	£
Wages and salaries	103,559	147,185
Social security costs	-	2,046
Other pension costs	273	-
	103,832	149,231
	103,832	149,231

The average monthly number of employees during the year was as follows:

	31.7.21	31.7.20
Employees	17	16
	17	16

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	62,838	-	62,838
Charitable activities			
Charitable activities	75,608	-	75,608
Investment income	91,369	-	91,369
Other income	600	-	600
Total	230,415	-	230,415
EXPENDITURE ON			
Charitable activities			
Charitable activities	340,897	-	340,897
NET INCOME/(EXPENDITURE)	(110,482)	-	(110,482)
RECONCILIATION OF FUNDS			
Total funds brought forward	758,427	-	758,427
TOTAL FUNDS CARRIED FORWARD	647,945	-	647,945

Al-Hijrah Trust

Notes to the Financial Statements - continued for the Year Ended 31 July 2021

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 August 2020	700,000	64,896	764,896
Additions	-	5,900	5,900
	700,000	70,796	770,796
DEPRECIATION			
At 1 August 2020	70,000	20,492	90,492
Charge for year	14,000	14,159	28,159
	84,000	34,651	118,651
NET BOOK VALUE			
At 31 July 2021	616,000	36,145	652,145
At 31 July 2020	630,000	44,404	674,404

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.21	31.7.20
	£	£
Other creditors	6,048	9,216
	6,048	9,216

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.7.21	31.7.20
	£	£
Other creditors	150,000	159,500
	150,000	159,500

The accounts include Qarde Hasan of £150,000 (2020:159,500) as long-term liabilities. These represent historic interest free loans given to the previous Al Hijrah Trust (charity no: 1018850) and now transferred to the new Al Hijrah CIO entity (charity no: 115046). £9,500 was repaid in the year.

The records supporting many of these old liabilities is weak, as it was lost when the Al Hijrah school was taken over by the Independent Executive Board (IEB) in 2014. Work is ongoing to rectify these records.

Al-Hijrah Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2021**

12. MOVEMENT IN FUNDS

	At 1.8.20 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	647,945	(71,008)	576,937
Restricted funds			
Mosque extension fund	-	59,352	59,352
Yemen	-	25,505	25,505
Sound system	-	6,696	6,696
	<u>-</u>	<u>91,553</u>	<u>91,553</u>
TOTAL FUNDS	<u>647,945</u>	<u>20,545</u>	<u>668,490</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	253,503	(324,511)	(71,008)
Restricted funds			
Mosque extension fund	59,352	-	59,352
Yemen	25,505	-	25,505
Sound system	6,696	-	6,696
	<u>91,553</u>	<u>-</u>	<u>91,553</u>
TOTAL FUNDS	<u>345,056</u>	<u>(324,511)</u>	<u>20,545</u>

Comparatives for movement in funds

	At 1.8.19 £	Net movement in funds £	At 31.7.20 £
Unrestricted funds			
General fund	758,427	(110,482)	647,945
TOTAL FUNDS	<u>758,427</u>	<u>(110,482)</u>	<u>647,945</u>

Al-Hijrah Trust

Notes to the Financial Statements - continued for the Year Ended 31 July 2021

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	230,415	(340,897)	(110,482)
TOTAL FUNDS	<u>230,415</u>	<u>(340,897)</u>	<u>(110,482)</u>

The Mosque extension fund is related to the project to expand the mosque to create an extra storey. Fundraising for this is ongoing.

The Yemen fund money was raised during Ramadhan 2021 to fund a bakery in Yemen. Al-Hijrah worked with Mercy Relief to purchase the equipment and raw materials to provide bread for thousands of needy people in Yemen.

An appeal was made for a new sound system during Ramadhan 2021 as the existing system was inadequate for the recitation of the Quran. The new system was installed a month later and has been used regularly for Friday prayers.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2021.