

**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

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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

15 May 2025

Approved by order of the board of trustees on 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

15 May 2025
Date:

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	4				
Charitable activities		133,810	-	133,810	181,508
Investment income	3	285,713	-	285,713	164,139
Other income		22,612	-	22,612	34,065
Total		563,449	211,706	775,155	733,212
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		311,883	94,014	405,897	405,172
NET INCOME		251,566	117,692	369,258	328,040
RECONCILIATION OF FUNDS					
Total funds brought forward		829,115	355,695	1,184,810	856,770
TOTAL FUNDS CARRIED FORWARD		1,080,681	473,387	1,554,068	1,184,810

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		<u>80,509</u>	<u>350,154</u>
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	370,333	350,037

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
	739,089	80,509	819,598
Total	739,089	80,509	819,598

The notes form part of these financial statements

**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
	<u>333,020</u>	<u>353,500</u>

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
	<u>35,880</u>	<u>33,220</u>

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 Charitable activities £	31.7.23 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
	<u>405,897</u>	<u>405,172</u>

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
	<u>155,588</u>	<u>151,510</u>

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

	31.7.24	31.7.23
Employees	<u>24</u>	<u>27</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	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
Total	<u>540,298</u>	<u>192,914</u>	<u>733,212</u>

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	829,115	355,695	1,184,810

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	990,432	70,796	1,061,228
DEPRECIATION			
At 1 August 2023	112,000	62,970	174,970
Charge for year	14,000	6,646	20,646
At 31 July 2024	126,000	69,616	195,616
NET BOOK VALUE			
At 31 July 2024	864,432	1,180	865,612
At 31 July 2023	588,000	7,826	595,826

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 31.7.24
	At 1.8.23	£	£
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>1,184,810</u>	<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)
	211,706	(94,014)	117,692
TOTAL FUNDS	775,155	(405,897)	369,258

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
	275,805	79,890	355,695
TOTAL FUNDS	856,770	328,040	1,184,810

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>733,212</u>	<u>(405,172)</u>	<u>328,040</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.