

Charity Registration No. 1160366

Company Registration No. 07614419 (England and Wales)

**JAMIYAT TABLIGH-UL-ISLAM**

**(A company limited by guarantee)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

# JAMIYAT TABLIGH-UL-ISLAM

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr K Hussain Mr L Hussain Mr M Hussain Mr S A S Sharafat Naushahi
<b>Secretary</b>	Mr L Hussain
<b>Charity number</b>	1160366
<b>Company number</b>	07614419
<b>Registered office</b>	68-69 Southfield Square Bradford West Yorkshire BD8 7SN
<b>Auditor</b>	Henton & Co LLP Northgate 118 North Street Leeds West Yorkshire LS2 7PN
<b>Bankers</b>	Lloyds Bank 45 Hustlergate Bradford West Yorkshire BD1 1NT

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# JAMIYAT TABLIGH-UL-ISLAM

## CONTENTS

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	Page
Trustee's report	1 - 8
Independent auditor's report	9 - 11
Statement of financial activities	12
Balance sheet	13
Notes to the financial statements	14 - 19

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# **JAMIYAT TABLIGH-UL-ISLAM**

## **TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing documents, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

### **Aims and Purposes and History**

Jamiyat Tabligh-ul-Islam was set up in the 1960s to provide religious and pastoral support to the Muslim community under the guidance of Hazrat Pir Syed Mahroof Hussain Shah Naushahi.

The Charity represents the Sunni, Barailvi, and Sufi traditions of Islam as espoused by Imam Ahmed Raza Qadiri and Sufi teachers, renowned for their vision of Islam.

The focus of Jamiyat is advancing Islam by way of establishing Mosques, religious education centres, celebrating respect and tolerance, peaceful co-existence.

Over the years the organisation has adapted to the evolving needs of the Muslim community and today it is a network of 18 mosques and Madrassahs in the Bradford (West Yorkshire) area tending to the spiritual and Islamic cultural needs of Bradford's growing Muslim population.

### **Objectives and Activities**

Following are the broad objectives of Jamiyat Tabligh-ul-Islam:

- Provide services and support to the Muslim community to allow them to practice their religion.
- Advance understanding of the Islamic faith
- Promote cohesion within the Muslim community and between the Muslim community and wider society.
- Provide/Promote for any other purpose that is charitable under the laws of England and Wales.

Jamiyat Tabligh-ul-Islam mosques and madrassahs across the Bradford region provide 5-time daily communal prayer facilities, supplementary religious education for children, and various Islamic services.

Jamiyat Tabligh-ul-Islam is committed to ensuring that the local community's Islamic traditions and rituals are accommodated and at the same time develop and shape the community, particularly the children, into responsible upstanding members of the wider community.

Jamiyat Tabligh-ul-Islam follows the traditions of the Holy Prophet, Muhammed Mustafa SAW, as espoused by Imam Ahmed Raza Qadiri and Sufi teachers, renowned for their vision of Islam.

### **Volunteers**

All work done by Jamiyat Tabligh-ul-Islam is underpinned by a dedicated team of volunteers who ensure all facilities are maintained to a high standard and operations run smoothly. The management of Jamiyat Tabligh-ul-Islam would like to extend its sincerest thanks for their continuing efforts and pray Allah Almighty rewards them amply for their commitment and dedication.

# **JAMIYAT TABLIGH-UL-ISLAM**

## **TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Achievements and performance**

In 1962, a year after he arrived in the UK, Syed Mahroof Hussain Shah set about establishing the charitable mission of Jamiyat Tabligh-ul-Islam. In the absence of any suitable space, Pir Sahib offered his own house to become a source of learning (and worship Ramadan and Eid). Pir Sahib worked night shifts in the local textile factories and would teach during the day and at weekends. Pir Sahib sustained this routine of working during the night and teaching through the day with minimal sleep for a period of 20+ years.

His service to the community is spread over six decades and has resulted in the development of hundreds of centres of teaching and worship throughout the UK and continental Europe. There have been over 20 projects in Bradford alone that have cost millions of pounds, prime example, is the beautifully designed Bradford Central Mosque. Pir Sahib is a scholar of significant repute and he is well-grounded in the knowledge of Islamic tradition and sciences and has proficiency in Urdu, Persian, and Classical Arabic languages. Sayed Mahroof Hussain Shah is from a noble family of Islamic scholars and learned people, many of whom were beacons of light and spirituality in their communities.

### **Assets**

Over twenty title deeds of assets of Jamiyat Tabligh-ul-Islam (JTI) unincorporated association have so far been transferred to incorporated Jamiyat Tabligh-ul-Islam. Further applications of assets transfer are being lodged with the Land Registry.

### **International Service**

Many centres have been developed by Jamiyat Tabligh-ul-Islam under the supervision and direction of Pir Sahib. Pir Sahib has been particularly passionate about alleviating poverty in his native Pakistan, offering children life chances and opportunities, especially those who are orphaned and come from a poor background the centres act as safe houses and schools for many of these children. Children and young people are given food, shelter and education.



# **JAMIYAT TABLIGH-UL-ISLAM**

## **TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Scholarship and Research**

Passionate about education and sensitive to the real threat of extremist ideologies and their potential impact on the Muslim community, Pir Syed Mahroof Hussain Shah Naushahi through Jamiyat Tabligh-ul-Islam has supported many educational projects:

The Islamic Times (an English magazine) published for decades in collaboration with a Manchester/Stockport organisation.

Translation work of one of the greatest Indian scholars Ahmad Raza Khan Barailvi. This includes the Translation of The Holy Quran, some sixty books on various topics, and the publication of a new edition of Fatwa-e-Rizvia, a huge compendium of Islamic jurisprudence written by Imam Ahmad Raza al Barailvi.

The setting up and the stocking of classical Islamic libraries in the UK and abroad – ideal for research for UK Imams and students interested in Islamic sciences.

Promoting the development and teaching of Islamic citizenship education resources for the mosques and madrassahs.

### **International Service**

Many centres have been developed by Jamiyat Tabligh-ul-Islam under the supervision and direction of Pir Sahib. Pir Sahib has been particularly passionate about alleviating poverty in his native Pakistan, offering children life chances and opportunities, especially those who are orphaned and come from a poor background.

The centres act as safe houses and schools for many of these children. Children and young people are given food, shelter, and education.

### **International Disaster Relief**

In August 2022, Pakistan experienced extremely heavy rains. Thousands of homes and tens of thousands of livestock animals perished, in February 2023 two devastating earthquakes struck the region of Turkey and Syria. Millions of people were affected. Jamiyat Tabligh-Islam donated £44,479 to Al-Mustafa Welfare Trust and Muslim Hands, two UK based international disaster relief charities to support the victims.

### **Centres**

#### **Jamiyat Southfield Square - BD8 7SN**

The foundations of Jamiyat charity were built around Southfield Square, Bradford BD8 7SN – this was the very first mosque and community Centre of the Sunni community in the UK. The U-shaped cobblestone road of Southfield Square is a constant reminder of the struggles and challenges of Jamiyat, as it endeavoured to serve the community in the difficult period of the 1960s and 70s.

#### **Jamiyat Firizinghall - BD9 4HN**

84 Beamsley Rd was purchased initially by Jamiyat to serve the Firizinghall area of Bradford. However, the residential property was unable to secure planning permission for conversion to a mosque and community facility. The trustees sold it to purchase 54 Aireville Road in 1993 and convert it to a mosque. In 2001, an opportunity arose to acquire the next door building and add to the existing mosque building. With a large extension, there are up-to-date facilities for the community. This mosque serves the Firizinghall, Nab wood and Shipley community area of Bradford District.

#### **SERVICES OFFERED:**

Congregational 5 times daily Prayers, Education, Madrassah, Ramadan and Eid prayers, and Community Facilities and Projects.

# **JAMIYAT TABLIGH-UL-ISLAM**

## **TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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#### **Jamiyat Westgate, City Centre - BD1 3RU**

Bradford Central Mosque, Westgate is considered to be the Crown Jewel of Jamiyat's UK charitable work.

The vision for developing a central mosque and community facility was first conceived in the early days of Jamiyat back in the early sixties. It was not until 1978 that the opportunity arose to purchase 1.7 acres of land in the BD1 area from Bradford Council. The project eventually took over £5 million to develop. The building designed by Neil Waghorn (late) received critical acclaim from architect magazines for its achievement to assimilate the building design seamlessly with the stone-built landscape of Bradford.

#### **SERVICES OFFERED:**

Congregational Prayers (both men and women), Education, Ramadan, Eid prayers, and Community Facilities and Projects. The purchase of a one-acre car park site adjacent to the Mosque has greatly improved the parking facilities for the mosque users.

#### **FUTURE PLANS:**

There are plans for further developments of community services and enhanced car parking facilities. Donations and financial support will be required to sustain and enhance the building facilities and continue the good provision of services that are offered.

#### **Jamiyat Victor Street - BD9 4RA**

The building was first purchased in 1986 and converted into a mosque.

The mosque has undergone a series of changes under the stewardship and leadership of Khadim Hussain, the debt incurred on purchase was paid off before refurbishment of the main hall. The second floor was subsequently added to the building followed by excavation for basement and extension to all 3 levels of the building. The classrooms have been fully refurbished with desk, chairs, projectors, and interactive whiteboard.

#### **SERVICES OFFERED:**

Congregational Prayers (men and women), Education, Madrassah, Ramadan and Eid prayers, and Community facilities and projects, and Elderly Day Centre.

#### **FUTURE PLANS:**

The neighbouring former church building was acquired to convert it into a Community Centre for women. The estimated cost of acquisition and conversion is going to be well over one million pounds. Your donations and support will be most welcome to sustain and maintain the facilities and services of the mosque and centre.

#### **Jamiyat Jesmond Ave - BD9 5DP**

The building was first purchased in 1976. It is located in the centre of a large Muslim community.

#### **SERVICES OFFERED:**

Daily 5 times congregational prayers Education, Madrassah, Ramadan, and Eid prayers.

#### **FUTURE PLANS:**

Planning to acquire next door house to extend, estimated cost £150-200k.

Donations and support will be most welcome to sustain and maintain the building facilities and continue the good work that has been carried on for so long.



# **JAMIYAT TABLIGH-UL-ISLAM**

## **TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023**

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### **Jamiyat Toller Lane - BD8 9HL**

The building was first purchased in 1986, it was previously being used as a cinema and then a bingo hall.

#### **KEY DEVELOPMENTS:**

The mosque and centre has overcome many challenges before it becoming a key pillar in the community. Jamiyat Charity was struggling in the 1980s as many of its members had left to join Hanifa Association on Carlisle Rd with its Imam Allama Abul Mahmood Nishtar. During this period, the Toller Lane building was acquired and due to limited funds, a small room was converted into a prayer room with an adjoining wudu facility. Unfortunately, the building burnt down causing huge damage.

The community was struggling again to keep this project alive. Members worked to save the foyer of a fire-damaged building. Small areas of the building were refurbished again. With financial assistance from supporters of Jamiyat, the first floor was gradually opened.

The building was then extended, and new facilities have now been developed.

Jamiyat Toller Lane has offered one of the best Quran memorization courses – over fifty students have graduated in the Hifzul Quran – full memorization of the Quran by heart.

#### **SERVICES OFFERED:**

5 times daily Congregational Prayers (men and women), Education, Madrassah, Ramadan and Eid prayers, and Community Facilities and Projects. The former petrol station site acquired last year near the mosque is being used for parking facilities.

Donations and support will be most welcome to sustain and maintain the building facilities and the good services the mosque and centre.

### **Jamiyat Thornton RD - BD8**

An industrial building was purchased for £6k in the 1980s and converted into a religious and community centre after a series of refurbishment. Due to its small size, Jamiyat bought a nearby club building and converted it into a mosque. Jamiyat Thornton Road is currently being used as a teaching centre.

#### **SERVICES OFFERED:**

Education and Madrassah.

### **Jamiyat Hoxton Street - BD8 9NQ**

A working men's club was purchased in 1998 and subsequently converted mosque. The mosque and centre have been extended with an additional floor. The whole internal structure has been rebuilt, refurbished, and newly decorated. Additional facilities have been created, for example, a dedicated area for women.

#### **SERVICES OFFERED:**

Congregational Prayers (all 5), Education, Madrassah, Ramadan and Eid prayers, and Community Facilities and Projects.

### **Jamiyat Northside Terrace - BD7 2QU**

The former church building on Northside Terrace BD7 was purchased in 2002. There has been some substantial renovation work carried out recently.

#### **SERVICES OFFERED:**

Congregational Prayers (all 5), Education, Madrassah, Ramadan and Eid prayers, and Community Facilities and Projects.



## **JAMIYAT TABLIGH-UL-ISLAM**

### **TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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#### **Jamiyat Hilton RD - BD7 2ED**

This is a purpose-built Mosque. The land was acquired from Bradford Council in 1994. The Mosque is in a populated area and had to undergo a series of extensions resulting in a two-story building with an adjoining educational centre.

##### **SERVICES OFFERED:**

Congregational Prayers (all 5), Education, Madrassah, Ramadan and Eid prayers and Community Facilities and Projects.

#### **Jamiyat Burnett Place - BD5 9LX**

The building consists of two terrace houses which were first purchased in the 1980s and then converted into a single large building.

##### **SERVICES OFFERED:**

Congregational Prayers (all 5), Education, Madrassah, Ramadan and Eid prayers, and Community Facilities and Projects.

#### **Jamiyat Ryan Street - BD5 7AP**

Two adjoining houses were first purchased in 1981 and converted into a larger building.

##### **SERVICES OFFERED:**

Congregational Prayers (all 5), Education, Madrassah, Ramadan and Eid prayers, and Community Facilities and Projects.

#### **Jamiyat Coventry Street - BD4 7HX**

A former co-op building was purchased in 1999. All funds for the purchase were raised by Mian Muhammad Gulzar Naushahi. The building has been converted into a mosque and community facility.

##### **SERVICES OFFERED:**

Congregational Prayers (all 5), Education, Madrassah, Ramadan and Eid prayers, and Community Facilities and Projects.

#### **Jamiyat Browning Street - BD3 9DX**

The building was purchased in 1971. The Mosque is in a populated area.

##### **SERVICES OFFERED:**

Congregational Prayers (all 5), Education, Madrassah, Ramadan and Eid prayers, and Community Facilities and Projects.

#### **Jamiyat Barkerend - BD3 9AP**

Jamiyat Barkerend Rd is one of the largest mosques in Bradford. Previously the building used to be a cinema.

##### **SERVICES OFFERED:**

Congregational Prayers (all 5), Education, Friday, and Eid prayers.

#### **Jamiyat - Haworth RD, BD9 6LL**

The building is a former nursing home situated on one-acre land. The building was converted to prayer halls with related facilities.

##### **SERVICES OFFERED:**

Congregational Prayers (all 5), Education, Madrassah, Ramadan and Eid prayers, and Community Facilities and Projects.

# **JAMIYAT TABLIGH-UL-ISLAM**

## **TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Jamiyat - Allerton BD15 7NQ**

The premises are in a predominantly residential area in the suburb of Allerton adjacent to Lay Top School and St Matthews Primary School is opposite. The premises are a single-story purpose-built educational facility. The total site area is approximately 0.47 acres. The ground floor area is about 142 Sq. meters. Once acquired, the building was refurbished and made into an open hall for worship and teaching facilities.

### **SERVICES OFFERED:**

Congregational Prayers (all 5), Education, Madrassah, Ramadan and Eid prayers, and Community Facilities and Projects. Donations to maintain the facilities and services will be kindly appreciated.

### **Financial review**

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charitable company is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

The charitable company is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr K Hussain

Mr L Hussain

Mr M Hussain

Mr S A S Sharafat Naushahi

### **Employee involvement**

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charitable company continues and that the appropriate training is arranged. It is the policy of the charitable company that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

### **Disabled persons**

The charitable company's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.



# JAMIYAT TABLIGH-UL-ISLAM

## TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### Statement of trustee's responsibilities

The trustees, who are also the directors of Jamiyat Tabligh-UI-Islam for the purpose of company law, are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Auditor

In accordance with the company's articles, a resolution proposing that Henton & Co LLP be reappointed as auditor of the company will be put at a General Meeting.

### Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustee's report was approved by the Board of Trustees.



**Mr K Hussain**

Trustee

Dated: 30 November 2023



**Mr L Hussain**

Trustee

Dated: 30 November 2023



# JAMIYAT TABLIGH-UL-ISLAM

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF JAMIYAT TABLIGH-UL-ISLAM

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#### Opinion

We have audited the financial statements of Jamiyat Tabligh-ul-Islam (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# JAMIYAT TABLIGH-UL-ISLAM

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF JAMIYAT TABLIGH-UL-ISLAM

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### Other matters which we are required to address

The comparative figures for Jamiyat Tabligh-ul-Islam have not been audited as the Charitable Company qualified for small companies audit exemption.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Chris Howitt (Senior Statutory Auditor)**  
for and on behalf of Henton & Co LLP

30 November 2023

**Chartered Accountants**  
**Statutory Auditor**

Northgate  
118 North Street  
Leeds  
West Yorkshire  
LS2 7PN

# JAMIYAT TABLIGH-UL-ISLAM

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b><u>Income from:</u></b>			
Donations and legacies	3	1,339,699	5,040,905
<b><u>Expenditure on:</u></b>			
Raising funds	4	1,128	1,716
Charitable activities	5	1,127,377	614,804
Other	8	114,705	59,520
<b>Total expenditure</b>		1,243,210	676,040
<b>Net incoming resources</b>		96,489	4,364,865
<b>Other recognised gains and losses</b>			
Revaluation of tangible fixed assets		8,655,710	-
<b>Net movement in funds</b>		8,752,199	4,364,865
Fund balances at 1 April 2022		12,146,778	7,781,913
<b>Fund balances at 31 March 2023</b>		20,898,977	12,146,778

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



# JAMIYAT TABLIGH-UL-ISLAM

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Income from:</b>			
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Other	8	114,705	59,520
<b>Total expenditure</b>		<b>1,243,210</b>	<b>676,040</b>
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<b>Other recognised gains and losses</b>			
Revaluation of tangible fixed assets		8,655,710	-
<b>Net movement in funds</b>		<b>8,752,199</b>	<b>4,364,865</b>
Fund balances at 1 April 2022		12,146,778	7,781,913
<b>Fund balances at 31 March 2023</b>		<b>20,898,977</b>	<b>12,146,778</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# JAMIYAT TABLIGH-UL-ISLAM

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	10	19,293,735		10,941,774	
<b>Current assets</b>					
Cash at bank and in hand		1,968,546		1,703,564	
<b>Creditors: amounts falling due within one year</b>	12	(363,304)		(498,560)	
Net current assets		1,605,242		1,205,004	
<b>Total assets less current liabilities</b>		20,898,977		12,146,778	
<b>Income funds</b>					
<u>Unrestricted funds</u>					
General unrestricted funds		12,243,267		12,146,778	
Revaluation reserve		8,655,710		-	
		20,898,977		12,146,778	
		20,898,977		12,146,778	

The financial statements were approved by the Trustees on 30 November 2023

Mr K Hussain  
Trustee



Mr L Hussain  
Trustee



Company registration number 07614419

# JAMIYAT TABLIGH-UL-ISLAM

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

Jamiyat Tabligh-ul-Islam is a private company limited by guarantee incorporated in England and Wales. The registered office is 68-69 Southfield Square, Bradford, West Yorkshire, BD8 7SN.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charitable company.

##### 1.4 Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.



# JAMIYAT TABLIGH-UL-ISLAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised in the period in which they are incurred. Resources expended are allocated to the particular activity where the cost relates directly to that activity. Overhead expenditure has been allocated between the cost centres of resources expended in accordance with the usage of the assets or the benefit of the expenditure concerned.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost or valuation and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# JAMIYAT TABLIGH-UL-ISLAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 1 Accounting policies

(Continued)

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Bank loans are recorded at proceeds received, plus interest due less repayments made.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	1,339,699	1,265,905
Property donations	-	3,775,000
	<u>          </u>	<u>          </u>

In the year ended 31 March 2021 £nil of donations and gifts were restricted (2020: £nil).

# JAMIYAT TABLIGH-UL-ISLAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 4 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Advertising	-	540
Raising funds costs	1,128	1,176
	<u>1,128</u>	<u>1,716</u>
Fundraising and publicity	1,128	1,716
	<u>1,128</u>	<u>1,716</u>

### 5 Charitable activities

	Charitable Expenditure Heading 1	Charitable Expenditure Heading 1
	2023	2022
	£	£
Staff costs	347,934	338,820
Depreciation and impairment	357,627	-
Building costs	196,423	127,931
Repairs and maintenance	200,725	131,066
Interest payable	14,180	10,314
Bank charges	6,751	5,879
Printing and stationery	3,737	794
	<u>1,127,377</u>	<u>614,804</u>
	<u>1,127,377</u>	<u>614,804</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

### 7 Employees

The average monthly number of employees during the year was:

2023	2022
Number	Number
34	32



# JAMIYAT TABLIGH-UL-ISLAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 7 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	347,934	338,820

There were no employees whose annual remuneration was more than £60,000.

### 8 Other expenses

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Office expenses	99,274	21,851
Accountancy fees	3,713	2,976
Legal and professional fees	11,718	34,693
	114,705	59,520

### 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 10 Tangible fixed assets

	Freehold land and buildings £
<b>Cost</b>	
At 1 April 2022	10,941,774
Additions	53,878
Revaluation	8,655,710
At 31 March 2023	19,651,362
<b>Depreciation and impairment</b>	
Depreciation charged in the year	357,627
At 31 March 2023	357,627
<b>Carrying amount</b>	
At 31 March 2023	19,293,735
At 31 March 2022	10,941,774

# JAMIYAT TABLIGH-UL-ISLAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 10 Tangible fixed assets

(Continued)

At the year end the Charitable Company asked GerwynBryan to perform a professional valuation of all Freehold Property held. The historical cost of these properties was £5,128,244.

### 11 Loans and overdrafts

	2023 £	2022 £
Bank loans	254,044	362,592
Payable within one year	254,044	362,592

### 12 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank loans	11	254,044	362,592
Other creditors		102,000	129,368
Accruals and deferred income		7,260	6,600
		363,304	498,560

### 13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fund balances at 31 March 2023 are represented by:		
Tangible assets	19,293,735	10,941,774
Current assets/(liabilities)	1,605,242	1,205,004
	20,898,977	12,146,778

### 14 Related party transactions

#### Mr Liaqat Hussain (Trustee)

Included within other creditors is a secured loan from Mr Liaqat Hussain to the charity. The loan is repayable on demand and interest free. The amount due to Mr Liaqat Hussain at 31 March 2022 is £15,000 (2021: £30,000).