

CHARITY REGISTERED NUMBER:1160601

JAMIA ASHRAFUL ULOOM TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

ABU & ABU
CHARTERED CERTIFIED ACCOUNTANTS
ABU NOWSHED CENTRE
71 WORDSWORTH ROAD
SMALL HEATH, BIRMINGHAM
B10 0ED
WEST MIDLANDS

-

JAMIA ASHRAFUL ULOOM TRUST
LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number: 1160601

Chairman: Hafiz Muhammad Ashraf Ali

Trustees: Hafiz Muhammad Ashraf Ali
Fakhur Miah
Shish Ahamed

Registered Office: St. James Church
Old Lane
Bloxwich
Walsall
WS3 2DD

Accountants: Abu & Abu
Chartered Certified Accountants
Abu Nowshed Centre
71 Wordsworth Road
Small Heath, Birmingham
B10 0ED
West Midlands

JAMIA ASHRAFUL ULOOM TRUST
FOR THE YEAR ENDED 31 DECEMBER 2024

CONTENTS

	Page
Charity - Examiners report	1
Trustees' report	2
Balance sheet	4
Statement of financial activities	5
Schedule of funds	6
Notes	7

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF JAMIA ASHRAFUL ULOOM TRUST
FOR THE YEAR ENDED 31 DECEMBER 2024

I report on the accounts which are set out on pages 4 to 10

Respective responsibilities of the

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

The trustees who are also directors of the company for the purpose of

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In our opinion the financial statements:

give a true and fair view of the of the state of the company's affairs as at 31 December 2024 and of its profit for the year then ended;

have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice - Financial Reporting Standard 102; and

have been prepared in accordance with the requirements of the Companies Act 2006.

.....
Abu Nowshed, FCCA
Chartered Certified Accountants
Abu Nowshed Centre
71 Wordsworth Road
Small Heath, Birmingham
B10 0ED
West Midlands

Dated:24 April 2025

JAMIA ASHRAFUL ULOOM TRUST
REPORT OF THE
FOR THE YEAR ENDED 31 DECEMBER 2024

The Charities Act 2011, together with the financial statements for the year, and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2005.

Structure, Governance and Management

Objectives and activities

The principal activity continues to be that of Education and Training of Islamic faith.

Financial review

Freehold land and buildings

In the opinion of the trustees the market value of land & buildings is £442500.

Plans for future periods

The charity has purchased a new CHURCH for £175000 and Legal fee was £2767 on 21th February 2025. The new acquisition was require est.£160,000 EMERGENCY refurbishment costs for repairing of Roof, new Wadhu Khana , new Toilets, new kitchen, new doors and windows. The new place has car parking spaces at rear, however, it will require further investments to bring it to its use. The opportunity to purchase the CHURCH at £175000 was fully funded by generous people's offering of Quarde Hasanah. The Quarde Hasanah of £175000 is debt to the Charity and will require further funding to meet its Quarde Hasanah repayments.

JAMIA ASHRAFUL ULOOM TRUST

REPORT OF THE (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

Accounting and reporting responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently; observe the methods and principles in the Charities SORP 2015 (FRS102); make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been

followed, subject to any material departures disclosed and explained in

the financial statements; prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 24 April 2025 signed on its behalf by:

.....
Hafiz Muhammad Ashraf Ali
Trustee

JAMIA ASHRAFUL ULOOM TRUST

BALANCE SHEET

AT 31 DECEMBER 2024

	Note	2024	2023
		£	£
Tangible fixed assets			
Tangible assets	4	186,806	196,638
Current assets			
Debtors	5	15,460	30,000
Bank Accounts		155,638	11,969
		<u>171,098</u>	<u>41,969</u>
Creditors			
Amounts falling due within one year	6	40,860	33,508
Net current assets		<u>130,238</u>	<u>8,461</u>
Total assets less current liabilities		<u>317,044</u>	<u>205,099</u>
Creditors			
Amounts falling due after more than one year	6	(200,550)	(96,550)
Net assets		<u>£ 116,494</u>	<u>£ 108,549</u>
Capital funds			
Unrestricted funds		116,494	108,549
Total funds		<u>£ 116,494</u>	<u>£ 108,549</u>

Approved by the trustees on 24 April 2025 and signed on its behalf.

.....
Hafiz Muhammad Ashraf Ali

The annexed notes form part of these financial statements.

JAMIA ASHRAFUL ULOOM TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrest'd Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources			
Incoming Resources from generated funds:			
Voluntary income	37,681	37,681	24,858
Total incoming resources	<u>37,681</u>	<u>37,681</u>	<u>24,858</u>
Resources expended			
Costs of generating funds	28,776	28,776	22,106
Governance costs	960	960	960
Total resources expended	<u>29,736</u>	<u>29,736</u>	<u>23,066</u>
Net movement in funds	7,945	7,945	1,792
Total funds brought forward	<u>£108,549</u>	<u>£108,549</u>	<u>106,757</u>
Total funds carried forward	<u><u>£116,494</u></u>	<u><u>£116,494</u></u>	<u><u>£108,549</u></u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

JAMIA ASHRAFUL ULOOM TRUST

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31 DECEMBER 2024

	2024		2023	
	£	£	£	£
General Fund				
Balance B/fwd	108,549		106,757	
Surplus for the year	7,945		1,792	
	<hr/>	116,494	<hr/>	108,549
Total funds at 31 December 2024		<hr/> £116,494 <hr/>		<hr/> £108,549 <hr/>

JAMIA ASHRAFUL ULOOM TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. **Accounting policies**

The financial statements have been prepared under the historical cost convention in accordance with the accounting policies set out below.

These financial statements have been prepared in accordance with FRS102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Land and buildings - 5% per annum of cost

2. **Turnover**

Turnover is attributable solely to continuing operations and derives from activities related to charity.

3. **Staff costs**

The average number of persons employed by the company, including director, during the year was as follows:

	2024	2023
Administration	1	1
	=	=

JAMIA ASHRAFUL ULOOM TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

4. **Tangible fixed assets**

	Land and Buildings £
Cost:	
At 1 January 2024	267,500
	<hr/>
At 31 December 2024	267,500
	<hr/>
Depreciation:	
At 1 January 2024	70,862
Charge for the year	9,832
	<hr/>
At 31 December 2024	80,694
	<hr/>
Net book value:	
At 31 December 2024	£186,806
	<hr/> <hr/>
At 31 December 2023	£196,638
	<hr/> <hr/>

5. **Debtors and prepayments**

Amounts falling due within one year:	2024	2023
	£	£
Debtor	15,460	30,000
	<hr/> <hr/>	<hr/> <hr/>

JAMIA ASHRAFUL ULOOM TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

6. Creditors

Amounts falling due within one year:-

	2024	2023
	£	£
Other Creditors	960	960
Other funds	38,862	31,553
Other Taxes & PAYE	1,038	995
	<u>£ 40,860</u>	<u>£ 33,508</u>
	<u><u>£ 40,860</u></u>	<u><u>£ 33,508</u></u>

Amounts falling due after more than one year:-

200,550	96,550
<u>£200,550</u>	<u>£ 96,550</u>
<u><u>£200,550</u></u>	<u><u>£ 96,550</u></u>

7. Incoming resources

	Unrest'd Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Voluntary Income			
Donations	37,681	37,681	24,858
	<u>37,681</u>	<u>37,681</u>	<u>24,858</u>

8. Costs of generating funds

	2024 £	2024 £	2023 £
Fundraising costs of donations	14,621		16,203
Professional Fees	1,000		1,406
Rent and Rate	3,224		3,474
Depreciation	9,832		0
Bank charge	99		105
Utilities	0		918
	<u>28,776</u>	<u>28,776</u>	<u>22,106</u>
		<u><u>28,776</u></u>	<u><u>22,106</u></u>

JAMIA ASHRAFUL ULOOM TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

9.	Governance costs	2024	2024	2023
		£	£	£
	Accountancy	960		960
		<hr/>		<hr/>
			960	960
			<hr/>	<hr/>