

The Charity Registration Number is :- 1200935

Darul Hadis Latifah Foundation

Report and Accounts

31 August 2023

Darul Hadis Latifah Foundation

Report and accounts for the year ended 31 August 2023

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Darul Hadis Latifah Foundation

Trustees' Annual Report for the year ended 31 August 2023

The Trustees present their Report and Accounts for the year ended 31 August 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- Darul Hadis Latifah Foundation.

The charity is also known by its operating name, DARUL HADIS LATIFIAH FOUNDATION.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1200935.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The governing document is dated 08 July 2022

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

Darul Hadis Latifah Foundation

Trustees' Annual Report for the year ended 31 August 2023

The principal operating address, telephone number, email and web addresses of the charity

1 CORNWALL AVENUE
LONDON, LONDON
UNITED KINGDOM, E2 0HW
Telephone 2089833663

Email Address badrul.islam@darulhadis.org.uk Web address www.darulhadis.org.uk

The Trustees in office on the date the report was approved were:-

Hafiz Maulana Md. Abdul Jalil
Maulana Muhammad Shehab Uddin
Maulana Muhammad Hasan Chowdhury
Mohammad Badrul Islam
Muhammad Abdul Kalam
Gulam Jilani Mahbub

The following persons served as Trustees during the year ended 31 August 2023 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Hafiz Maulana Md. Abdul Jalil
Maulana Muhammad Shehab Uddin
Muhammad Hasan Chowdhury
Mohammad Badrul Islam
Muhammad Abdul Kalam
Gulam Jilani Mahbub

The following trustees are also members of

Mohammad Badrul Islam - Al Majidiah Trust
Muhammad Hasan Chowdhury - Fultali Foundation International

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To advance the education of the religion of Islam

Darul Hadis Latifah Foundation

Trustees' Annual Report for the year ended 31 August 2023

The main activities undertaken in relation to those purposes during the year.

To advance the education of the pupils at Darul Hadis Latifah (DHL) and other educational institutions throughout the country by providing and assisting in the provision of facilities for education at these educational institutions.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The advancement of the religion of Islam for the benefit of public in accordance with the tenets and doctrines of holy Quran and sunnah of prophet Hadrat Muhammad, in particular but not exclusively by providing Islamic Studies alongside a full Secondary School National Curriculum, producing and distribution of literature on Islam and through the establishment of mosque.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

Delivered secondary and further education classes to approximately 130 boys between the age of 11 and 20 following the British National Curriculum. At least 14 pupils between the ages of 15 and 16 completed the GCSE national exams. At least 18 pupils between the ages of 17 and 20 completed GCE A Level national exams.

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Trustees' Annual Report for the year ended 31 August 2023

The difference the charity's performance during the year has made to the beneficiaries of the charity.

The charity has successfully delivered full-time secondary education to more than 130 young people between the age of 11 and 20 culminating in their successful participation in the public examinations of GCSE and GCE 'A' Level. It has also successfully delivered part-time Islamic studies learning programs for more than 300 children between the age of 6 and 16 years through an evening and weekend provision benefitting young people across East London. Finally, the charity has successfully delivered a summer school programme targeting young people between the ages of 6 and 20 years and benefitting more than 400 young people from across London and other parts of the United Kingdom.

The degree to which the achievements and performance during the year have benefited wider society.

All our educational activities are designed and delivered in response to expressed needs and aspirations of Muslim families and children for the provision of Islamic education delivered in an environment that is conducive their faith.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

By appointment only.

Bankers	Lloyds Bank Plc, Branch: Eastern, PO Box 1000, Andover, BX1 1LT
Solicitors	TV Edwards Solicitors LLP, 35-37 Mile End Road, London E1 4TP
Architects	SD Designs UK, 38 Fields Park Crescent, Romford RM6 5AP
Surveyors	Adam Joseph Chartered Surveyors, 5th Floor, The George, 100 High Street London N14 6BN
Accountants	Huq & Co, 18 New Road London E1 2AX

Darul Hadis Latifah Foundation

Trustees' Annual Report for the year ended 31 August 2023

Financial review

The charity's financial position at the end of the year ended 31 August 2023

The financial position of the charity at 31 August 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	341,548	-
Unrestricted Revenue Funds available for the general purposes of the charity	92,083	-
Designated Revenue Funds	249,466	-
Total Unrestricted Funds	341,549	-
Total Funds	341,549	-

Financial review of the position at the reporting date, 31 August 2023 .

Overall, the year can be viewed in positive terms and, encouragingly, the outturn was improved on early forecasts. This was a reflection of three main factors: a slight increase in fee income over forecast, improvements to donations and delivery of several operating cost savings. As forecast, the pupil roll in the school remained relatively constant, though overall there was a minor reduction in numbers. The Governors remain aware of the sensitivities of cost and continue to make every effort to minimise fee increases in order to retain parental confidence and pupil numbers, while still delivering a first-class pupil experience.

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Trustees' Annual Report for the year ended 31 August 2023

Policies on reserves.

Darul Hadis Latifah Foundation aims to develop and maintain a reserve that is conducive to the development and delivery of our primary objectives. The reserve funds thus created will be utilised to support 'Darul Hadis Latifah School' with its planned capital expenditures.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

SANJAR KHAN

Member of CHARTERED CERTIFIED ACCOUNTANTS

SUITE 16, THE LINK BUSINESS CENTRE

TYLERS HOUSE, TYLERS AVENUE

SOUTHEND-ON-SEA

ESSEX

SS1 2BB

Darul Hadis Latifah Foundation

Trustees' Annual Report for the year ended 31 August 2023

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

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Trustees' Annual Report for the year ended 31 August 2023

This report was approved by the board of trustees on 14 May 2025.

A handwritten signature in black ink, appearing to read 'Mohammad Badrul Islam'.

MOHAMMAD BADRUL ISLAM
Trustee

Darul Hadis Latifah Foundation

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 August 2023

I report to the Trustees on my examination of the financial statements of the charity on pages 12 to 33 for the year ended 31 August 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 18.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 7, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charity's gross income exceeded £250,000, the charity's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of CHARTERED CERTIFIED ACCOUNTANTS, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

Darul Hadis Latifah Foundation

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The gross income of the charity in the year ended 31 August 2023 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of CHARTERED CERTIFIED ACCOUNTANTS;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

Darul Hadis Latifah Foundation

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 financial statements to be reached.

Signed:-



SANJAR KHAN - Independent Examiner

CHARTERED CERTIFIED ACCOUNTANTS

**SUITE 16, THE LINK BUSINESS CENTRE
TYLERS HOUSE, TYLERS AVENUE
SOUTHEND-ON-SEA
ESSEX
SS1 2BB**

This report was signed on 19 May 2025

Darul Hadis Latifah Foundation - Statement of Financial Activities for the year ended 31 August 2023

Statement of Financial Activities for the year ended 31 August 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		2023 £	2023 £	2023 £
Income & Endowments from:				
Donations & Legacies	A1	114,110	-	114,110
Charitable activities	A2	395,864	-	395,864
Investments	A4	3	-	3
Total income	A	509,977	-	509,977
Expenditure on:				
Raising funds	B1	12,066	-	12,066
Charitable activities	B2	405,829	-	405,829
Total expenditure	B	417,895	-	417,895
Net income for the year		92,082	-	92,082
Transfers between funds	C	249,466	-	249,466
Net income after transfers	A-B-C	341,548	-	341,548
Net movement in funds		341,548	-	341,548
Reconciliation of funds:-	E			
Total funds carried forward		341,548	-	341,548

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 18 to 33 form an integral part of these accounts.

The notes attached on pages 18 to 33 form an integral part of these accounts.

Darul Hadis Latifah Foundation - Statement of Financial Activities for the year ended 31 August 2023

Darul Hadis Latifah Foundation - Resources applied in the year ended 31 August 2023 towards fixed assets for Charity use:-

	2023 £
Funds generated in the year as detailed in the SOFA	-
Resources applied on functional fixed assets	(207,670)
Other applications of funds	-
Net resources available to fund charitable activities	<u>(207,670)</u>

The notes attached on pages 18 to 33 form an integral part of these accounts.

Darul Hadis Latifah Foundation - Statement of Financial Activities for the year ended 31 August 2023

Movements in revenue and capital funds for the year ended 31 August 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Recognised gains and losses before transfers	92,082	-	92,082
	92,082	-	92,082
(From)/To unrestricted revenue funds	249,466	-	249,466
Closing revenue funds	341,548	-	341,548

Designated revenue funds included within the unrestricted funds above

	Total Funds 2023 £
At 1 September	-
Transfer (to)/from revenue accumulated funds	249,466
At 31 August	249,466

The purposes for which these funds have been designated are described in Note 23 to the accounts.

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Revenue accumulated funds	92,082	-	92,082
Revenue designated funds	249,466	-	249,466
Total funds	341,548	-	341,548

The notes attached on pages 18 to 33 form an integral part of these accounts.

Darul Hadis Latifah Foundation - Statement of Financial Activities for the year ended 31 August 2023

**Darul Hadis Latifah Foundation
Income and Expenditure Account for the year ended 31 August 2023 as required
by the Companies Act 2006**

	2023 £
Income	
Income from operations	509,974
Investment income	
Interest receivable	3
Gross income in the year before exceptional items	509,977
Gross income in the year including exceptional items	509,977
Expenditure	
Charitable expenditure, excluding depreciation and amortisation	402,729
Depreciation and amortisation	2,500
Fundraising costs	12,066
Governance costs	600
Realised losses on disposals of social investments which are programme related	-
Total expenditure in the year	417,895
Net income before tax in the financial year	92,082
Tax on surplus on ordinary activities	-
Net income after tax in the financial year	92,082
Retained surplus for the financial year	92,082

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 18 to 33 form an integral part of these accounts.

Darul Hadis Latifah Foundation - Balance Sheet as at 31

	Note	SORP Ref	2023 £
Fixed assets		A	
Tangible assets	9	A2	205,170
Current assets		B	
Debtors	11	B2	40,425
Cash at bank and in hand		B4	120,599
Total current assets			161,024
Creditors: amounts falling due within one year	12	C1	(7,765)
Net current assets			153,259
			<u>358,429</u>
Net assets			
Creditors: amounts falling due after more than one year	13	C2	(16,881)
The total net assets of the charity			<u>341,548</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-			
Restricted funds			-
Unrestricted Funds			
Unrestricted Revenue Funds	20	D3	92,082
			92,082
Designated Funds			
Designated Revenue Funds	20	D3	249,466
			<u>249,466</u>
Total charity funds			<u>341,548</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

Darul Hadis Latifah Foundation - Balance Sheet as at 31

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



MOHAMMAD BADRUL ISLAM

Trustee

Approved by the board of trustees on 14 May 2025

The notes attached on pages 18 to 33 form an integral part of these accounts.

Darul Hadis Latifah Foundation

Notes to the Accounts for the year ended 31 August 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Judgement has been made to estimate the useful economic life of the tangible assets.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to **31 August 2024**, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Risk is usually managed by means of a cycle of identification, qualification, management and review

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Darul Hadis Latifah Foundation

Notes to the Accounts for the year ended 31 August 2023

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Darul Hadis Latifah Foundation

Notes to the Accounts for the year ended 31 August 2023

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Plant and machinery	15 % reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Cash and bank balance

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined benefit schemes

The charity operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

No fund is allocated for any designated activity.

The charity does not have any unrestricted fund.

There are no endowment funds.

Darul Hadis Latifah Foundation

Notes to the Accounts for the year ended 31 August 2023

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There is no financial instrument involved.

5 Net surplus before tax in the financial year

2023
£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	2,500
Pension costs	2,170

6 Staff costs and emoluments

Salary costs	2023
	£
Employer's National Insurance for all staff	5,991
Employer's contribution to defined benefit pension schemes	2,170
Total salaries, wages and related costs	8,161

Numbers of full time employees or full time equivalents

2023

The average number of total staff employed in the year was	27
The average number of part time staff employed in the year was	16
The average number of full time staff employed in the year was	11

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on fundraising activities	24
Engaged on management and administration	3

The estimated full time equivalent number of all staff employed as above	-
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Darul Hadis Latifah Foundation

Notes to the Accounts for the year ended 31 August 2023

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

The pension details of such higher paid staff were :-

	£
	No
Numbers of such staff to whom benefits are accruing :-	
Under defined benefits pension schemes	11
	<hr/>
	11
Highest paid employee	
The remuneration in the year year was	31,461
Pension contributions paid by the employer	820
	<hr/>
Total remuneration package included in total salaries above	32,281

7 Defined benefit pension scheme

The charity operates a defined benefit pension scheme, and the contributions charged in the SOFA in the year are shown above.

Committments under the scheme for the year ahead are shown in note 14

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Darul Hadis Latifiah Foundation

Notes to the Accounts for the year ended 31 August 2023

9 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
Additions	191,000	16,670	-	207,670
At 31 August 2023	191,000	16,670	-	207,670
Depreciation				
Charge for the year	-	2,500	-	2,500
At 31 August 2023	-	2,500	-	2,500
Net book value				
At 31 August 2023	191,000	14,170	-	205,170

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
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10 Investment pooling schemes and arrangements

There is no investment pooling schemes and arrangements in place

11 Debtors

	2023
	£
Trade debtors	40,425

12 Creditors: amounts falling due within one year

	2023
	£
Accruals	4,670
PAYE, NIC VAT and other taxes	562
Other creditors	2,533
	7,765

Darul Hadis Latifah Foundation

Notes to the Accounts for the year ended 31 August 2023

13 Creditors: amounts falling due after one year	2023
	£
Other creditors	16,881

14 Pension commitments

	2023
	£
Pension commitments under defined benefit/defined contribution schemes	
within one year	2,200
within two to five years	8,800
in over five years	11,000
	<u>22,000</u>

15 Contractual capital commitments

	2023
	£
At the financial year end, the charity had entered into contractual commitments to acquire tangible fixed assets for the amounts shown. The amounts have not been provided in the accounts.	
	1
	<u>1</u>

16 Income and Expenditure account summary

	2023
	£
At 1 September 2022	-
Transfers in for the year	249,466
Surplus after tax for the year	92,082
At 31 August 2023	<u>341,548</u>

17 Post balance sheet events

The charity has undertaken a development project to increase the capacity of student. The project started on

18 No related party transactions

There were no transactions with related parties in the year.

Darul Hadis Latifah Foundation

Notes to the Accounts for the year ended 31 August 2023

19 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2023

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	205,170	-	-	205,170
Current Assets	161,024	-	-	161,024
Current Liabilities	(7,765)	-	-	(7,765)
Long Term Liabilities	(16,881)	-	-	(16,881)
	341,548	-	-	341,548

At 1 September 2022

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	1	-	-	1
	1	-	-	1

20 Change in total funds over the year as shown in Note 19 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 21 £	See Note 22 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	-	92,082	-	92,082
Designated Revenue Funds	-	-	249,466	249,466
Total unrestricted and designated funds	-	92,082	249,466	341,548
Total charity funds	-	92,082	249,466	341,548

Darul Hadis Latifah Foundation

Notes to the Accounts for the year ended 31 August 2023

21 Analysis of movements in funds over the year as shown in Note 20

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	509,977	(417,895)	-	92,082
	<u>509,977</u>	<u>(417,895)</u>	<u>-</u>	<u>92,082</u>

Gains and losses are detailed in notes 0,0, 0, 0 and 0

22 Details of transfers between funds in the

The transfers shown in note 20 above are:-

To/(from) Designated Revenue Funds

Net transfers

2022

£

249,466

249,466

23 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Darul Hadis Latifah Foundation

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

24 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Donations and gifts from individuals			
Small donations individually less than £1000	52,710	-	52,710
Madrasah -E-Darul Qirat	61,400	-	61,400
Total donations and gifts from individuals	114,110	-	114,110

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	114,110	-	114,110
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25 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Primary purpose and ancillary trading			
Student fees	395,864	-	395,864
Total Primary purpose and ancillary trading	395,864	-	395,864

26 Total Income from charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Current year			
Total income from charitable trading	395,864	-	395,864
Total from charitable activities	395,864	-	395,864

Darul Hadis Latifah Foundation

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

27 Investment income

		Current year	Current year	Current year
		Unrestricted Funds	Restricted Funds	Total Funds
		2023	2023	2023
		£	£	£
Bank Interest Receivable		3	-	3
Total investment income	A4	3	-	3

28 Expenditure on charitable activities - Charitable trading

		Current year	Current year	Current year
		Unrestricted Funds	Restricted Funds	Total Funds
		2023	2023	2023
		£	£	£
Reallocated from support costs		415,886	-	415,886
Total charitable trading costs	B2b	415,886	-	415,886

29 Expenditure on charitable activities- Grant funding of activities

		Current year	Current year	Current year
		Unrestricted Funds	Restricted Funds	Total Funds
		2023	2023	2023
		£	£	£
Donation		600	-	600
Total grantmaking costs	B2c	600	-	600

Darul Hadis Latifah Foundation

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

30 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2023	2023	2023
	£	£	£
<i>Employee costs not included in direct costs</i>			
Employers' NI - Recharged salaries	5,991	-	5,991
Defined benefit pension costs - Other salaries	2,170	-	2,170
Training and welfare - staff	2,207	-	2,207
Teachers' salary	237,091	-	237,091
Recruitment expenses	2,168	-	2,168
Supply staff	32,948	-	32,948
<i>Premises Expenses</i>			
Rates and water charges	17,362	-	17,362
Light heat and power	13,885	-	13,885
Cleaning and waste management	3,091	-	3,091
Premises repairs, renewals and maintenance	13,998	-	13,998
Property insurance	1,790	-	1,790
Security	2,550	-	2,550
<i>Administrative overheads</i>			
Telephone, fax and internet	4,380	-	4,380
Stationery and printing	9,188	-	9,188
Subscriptions	1,379	-	1,379
Inspection fee	4,540	-	4,540
Computer accessories & software	621	-	621
Advertising and marketing	12,066	-	12,066
Liability and contents insurance	11,591	-	11,591
Sundry expenses	351	-	351
Student award	2,845	-	2,845
Motor cost	130	-	130
Trips & outings	640	-	640
Meeting & seminars	8,095	-	8,095
Books & education material	3,569	-	3,569
Consumables	2,469	-	2,469
Examination fee	1,624	-	1,624
<i>Professional fees paid to advisors other than the auditor or examiner</i>			
Accountancy fees other than examination or audit fees	3,000	-	3,000
Legal fees	763	-	763
Other legal and professional	11,304	-	11,304

Darul Hadis Latifah Foundation

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

Financial costs

Bank charges	389	-	389
Depreciation & Amortisation in total for	2,500	-	2,500

Support costs before reallocation	416,695	-	416,695
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Less support costs reallocated to specific activities

To charitable trading costs	(415,886)	-	(415,886)
To costs of raising funds	(12,066)	-	(12,066)

Total support costs - Current Year	(11,257)	-	(11,257)
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The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

The basis of allocation of costs between activities is described under accounting policies

31 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2023	2023	2023
	£	£	£
Independent Examiner's fees	600	-	600
Total Governance costs	600	-	600

32 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		2023	2023	2023
		£	£	£
Total charitable trading costs	B2b	415,886	-	415,886
Total grantmaking costs	B2c	600	-	600
Total support costs	B2d	(11,257)	-	(11,257)
Total Governance costs	B2e	600	-	600
Total charitable expenditure	B2	405,829	-	405,829

33 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		2023	2023	2023
		£	£	£
Reallocated from support costs		12,066	-	12,066
Total fundraising costs	B1	12,066	-	12,066

Darul Hadis Latifah Foundation

Activity analysis of Income and expenditure for the for the year ended 31 August 2023

This analysis is classssified by activity and not by conventional nominal descriptions.

34 Analysis of income by activity

	SOFA ref	2023 £
Activity		
Income from charitable activities		
Primary purpose and ancillary trading1		395,864
Summary of Total Income, including the items above		
Charitable activities	A2	395,864
Donations & Legacies	A1	114,110
Investment income	A4	3
Total income as shown in the SOFA	A	509,977
Categories of income		
Income from exchange transactions		509,977

35 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total
	2023 £	2023 £	2023 £	2023 £
Primary purpose and ancillary trading1				
Employee costs not included in direct costs	-	282,574	-	282,574
Premises expenses	-	52,675	-	52,675
Administrative overheads	-	51,422	-	51,422
Professional fees	-	15,067	-	15,067
Financial costs	-	2,889	-	2,889
Grantmaking costs	-	-	600	600
Total Primary purpose and ancillary trading1	-	404,627	600	405,227

Darul Hadis Latifah Foundation

Activity analysis of Income and expenditure for the for the year ended 31 August 2023

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total
	2023	2023	2023	2023
	£	£	£	£
Total Primary purpose and ancillary trading ¹	-	404,627	600	405,227
Total Governance costs as detailed in Note 31	-	600	-	600
Total charitable expenditure	-	405,227	600	405,827

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 32

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads
Primary purpose and ancillary trading ¹	600	2,889	282,574	119,164

Summary of grant making by activity

	Grants to institutions	Grants to individuals	Support costs	Total
	2023	2023	2023	2023
	£	£	£	£
Primary purpose and ancillary trading ¹	-	-	600	600
	-	-	600	600

Fuller details of grants made and related costs, including support costs, are shown in note 29.

Darul Hadis Latifah Foundation

Activity analysis of Income and expenditure for the for the year ended 31 August 2023

36 Analysis of non charitable expenditure by activity

Activity

Fundraising activities

**Fundraising
activities
2023
£**

Indirect fundraising costs:-

Administrative overheads

12,066

Governance costs

**Governance
costs**

**2023
£**

Other Expenditure - Governance costs as detailed in Note 31

600

Total non charitable expenditure

**2023
£**

Total costs of Fundraising activities

12,066

Total non charitable expenditure

12,066