

Charity Registration Number: 1208846

AL MIFTAAH ACADEMY
A CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2025

AL MIFTAAH ACADEMY

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Trustees	Mohammed Zahed Hussien Jalaluddin Musa Mohammed Hanif Lorgat
Charity Number	1208846
Registered Office	331 WATLING STREET NUNEATON CV11 6BQ
Independent Examiner	Imran YOUSAF

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TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their annual report and financial statements for the year ended 30 September 2025.

Trustees' report and financial statements

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

1. Charitable Objects

To advance the religion of Islam for the benefit of the residents of Nuneaton and the surrounding neighbourhood by means of, but not exclusively, promoting the teachings and tenets of Islam, the provision of facilities for worship and Islamic education, educational support and social activities for young people of all backgrounds, and the provision of grants to assist people in need, in accordance with the 'Charity Doctrine'—being the teachings of the Glorious Qur'an and the teachings of Prophet Muhammad (peace be upon him) and his Companions, as interpreted and accepted by the Ahl-e-Sunnah wal Jamaa'ah, and as expounded by the pious predecessors and scholars of the Hanafi school of thought, including Shaykh Ashraf Ali Thanwi (1863–1943), Mufti Muhammad Shafee Uthmani (1897–1976), Shaykh Rasheed Ahmad Gangohi (1829–1905), and Shaykh Muhammad Zakariyya Kandhlawi (1898–1982).

2. Structure, Governance and Management

Al Miftaah Academy is governed by a constitution in accordance with the model set for Charitable Incorporated Organizations (CIOs). The trustees are responsible for the overall management, policy direction, and compliance with Charity Commission guidance and UK charity law.

Trustees are appointed in accordance with the provisions set out in the Constitution and serve voluntarily. The charity operates through committees and volunteers to deliver its activities effectively and in alignment with its Islamic ethos.

3. Objectives and Activities

The charity's primary objectives during the reporting period were to:

- Provide facilities for daily prayers, Friday congregational worship (Jumu'ah), and religious gatherings.
- Deliver Islamic education to children, youth, and adults, including Qur'an studies, tajweed, and Islamic studies classes.
- Facilitate youth and community engagement programmes, such as mentoring, sports, and educational support.
- Support individuals and families in need through charitable grants and aid, consistent with Islamic principles of compassion and justice.
- Promote understanding and harmony within the local community through open days and interfaith engagement.

4. Achievements and Performance

During the financial year, Al Miftaah Academy successfully:

- The organization successfully maintained a consistent schedule of daily congregational prayers for approximately 10 worshippers.
- Launched educational support sessions for local students, including homework help and mentoring.
- Provided charitable aid to families in financial hardship through zakat and sadaqah funds.
- Strengthened partnerships with local authorities and community organizations in Nuneaton to promote mutual understanding and wellbeing.

5. Reserves Policy

The trustees aim to maintain sufficient reserves to cover at least three months of operating costs to ensure stability and continuity of services in the event of unexpected financial challenges.

6. Risk Management

The trustees have reviewed the major risks to which the charity is exposed, particularly in relation to safeguarding, financial control, and health and safety. Appropriate systems and procedures are in place to mitigate these risks.

7. Plans for the Future

For the coming year, Al Miftaah Academy aims to:

- Expand the madrassah and adult learning programmes.
- Develop youth initiatives promoting Islamic identity, wellbeing, and leadership.
- Continue community outreach, including open days and charity drives.
- Work toward acquiring or improving permanent facilities for worship and education.
- We are hoping to start by allowing a local homeless soup kitchen use the facilities we are looking to purchase soon.

8. Statement of Trustees' Responsibilities

The trustees are responsible for preparing the annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards. The trustees confirm that they have complied with the duty to act in the charity's best interests, manage its resources responsibly, and ensure accountability and transparency.

Trustees

"The trustees, who served during the year and up to the date of approval of these financial statements, were:

Mohammed Zahed Hussien
Jalaluddin Musa
Mohammed Hanif Lorgat

Trustees' responsibilities statement

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

The Charities Act 2011 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, including the income and expenditure, of the charity for that year.

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;
- 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 charity 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 charity and that enable them to ensure that the financial statements comply with 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.

This report was approved by the trustees and signed on its behalf by:

Mohammed Zahed Hussien

Trustee

Date: 23 October 2025

AL MIFTAAH ACADEMY

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Independent Examiner's Report to the Trustees of Al Miftaah Academy

I report to the charity trustees on my examination of the accounts of Al Miftaah Academy for the year ended 30 September 2025, which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes.

Responsibilities and Basis of Report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011, and 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.

Independent Examiner's Statement

The charity's gross income did not exceed £250,000, and I am qualified to undertake the examination by being a member of the Institute of Chartered Accountants in England and Wales (ICAEW) and the Association of Chartered Certified Accountants (ACCA).

- I have completed my examination. Based on my review, no matters have come to my attention which gives me reasonable cause to believe that, in any material respect:
- the accounting records were not kept in accordance with section 130 of the Charities Act 2011; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the accounts give a "true and fair view" — which is not a matter considered as part of an independent examination.
- I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name: Imran YOUSAF

Date: 23 October 2025

AL MIFTAAH ACADEMY**STATEMENT OF FINANCIAL ACTIVITIES**

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £
Income and endowments from:			
Donations and legacies	2	47,098.28	47,098.28
Charitable activities	3	2,215.95	2,215.95
Total		49,314.23	49,314.23
Expenditure on:			
Charitable activities	4	7,232.45	7,232.45
Total		7,232.45	7,232.45
Net income		42,081.78	42,081.78
Net movement in funds		42,081.78	42,081.78
Reconciliation of funds:			
Total funds brought forward		-	-
Total funds carried forward		42,081.78	42,081.78

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BALANCE SHEET

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Recommended categories by activity	Notes	Total Funds 2025 £
Fixed assets		
Tangible assets	5	141,410.02
Total fixed assets		141,410.02
Current assets		
Cash at bank and in hand	6	17,281.53
Total current assets		17,281.53
Creditors: amounts falling due within one year	7	116,609.77
Net current assets/(liabilities)		(99,328.24)
Total net assets		42,081.78
Funds of the Charity		
Unrestricted funds	8	42,081.78
Restricted income funds	8	-
Endowment funds	8	-
Total funds		42,081.78

For the year ended 30 September 2025, the charity was entitled to exemption from audit under section 144(2) of the Charities Act 2011 relating to smaller charities.

The trustees have taken advantage of the exemption provided by section 145(5)(a) of the Charities Act 2011 and have not required an audit of these accounts for the financial year in question.

The accounts have been prepared in accordance with the provisions applicable to Charitable Incorporated Organizations under the Charities Act 2011.

The trustees acknowledge their responsibilities for complying with the requirements of the Charities Act 2011 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008, as amended, and with the Accounting and Reporting by Charities: Statement

of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements were approved by the trustees on 23 October 2025 and signed on its behalf by:

Mohammed Zahed Hussien

Trustee

Date: 23 October 2025

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with “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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

Although current liabilities (£116,000) exceed current assets (£17,000), the trustees consider the charity a going concern, supported by secured grant funding, confirmed post year-end donations, and trustee commitment to meet obligations as they fall due.

The trustees are satisfied that sufficient cash flow support is available through committed donations and trustee backing to meet obligations as they fall due.”

1.3 Change of accounting policy

These accounts have been prepared to give a ‘true and fair’ view

1.4 Income from donations or grants

Income from donations and grants is recognized when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal order is made in writing. If a donation or grant contains terms and conditions outside of the charity’s control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.6 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

1.5 Expenditure

Expenditure is recognized when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

1.7 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Name	Years
Land and Buildings on the south side of Hinckley Road, Nuneaton	2025

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2025
	£	£
Donation and gifts	47,098.28	47,098.28
Total	47,098.28	47,098.28

3. Income from Charitable Activities

Analysis	Unrestricted funds	Total funds 2025
	£	£
Madrasah Fees	2,215.95	2,215.95
Total	2,215.95	2,215.95

4. Expenditure on Charitable Activities

	Analysis	Total funds 2025 £
Charity running cost		601.72
Advertising and marketing		210.00
Legal/professional fees		710.00
Wages and salaries		5,710.73
		7,232.45

5. Tangible Fixed Assets

	Freehold Land & Buildings £
5.1 Cost or valuation	
At 26 June 2024	-
Additions	141,410.02
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2025	141,410.02

5.2 Depreciation and impairments

At 26 June 2024	-
Charge for the year	-
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2025	-

5.3 Net book value

At 26 June 2024	-
At 30 September 2025	141,410.02

6. Cash at bank and in hand

	Total funds 2025 £
Cash at bank and in hand	17,281.53
Total	17,281.53

7. Creditors: Amounts falling due within one year

	Total funds 2025
	£
Other creditors	114,036.53
Wages Control Account	2,373.43
PAYE	199.81
Total	116,609.77

8. Charity funds

8.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds	-	49,314.23	7,232.45	-	-	42,081.78
Total	-	49,314.23	7,232.45	-	-	42,081.78

9. Trustees' Remuneration and Related Party Transactions

No trustee received any remuneration or reimbursement of expenses during the year.

The charity had no employees during the year.

There were no related party transactions requiring disclosure.