

MADINA-TUL-ULOOM AL ISLAMIYA

England & Wales · Charity number 326933

Details

Status Registered

Legal form Other

Registered 1985-09-12

Register [View on the Charity Commission register](#)

Contact

Address Madinatul Uloom Al-Islamiya
Heath Lane
Summerfield
Kidderminster
Worcestershire
DY10 4BS

Phone 0156266894

Email info@madinatul-uloom.org

Activities

Objects: TO PROMOTE THE ADVANCEMENT OF EDUCATION AND THE ADVANCEMENT OF THE ISLAMIC FAITH BY THE ESTABLISHMENT OF AN INSTITUTION IN PARTICULAR FOR THE PURPOSES OF :- A) TRAINING ADULTS AND CHILDREN FOR THE ISLAMIC PRIESTHOOD AND FOR THE FURTHER EDUCATION OF SUITABLY QUALIFIED ISLAMIC PRIESTS. B) MAKING ADEQUATE PROVISION FOR HIGHER STUDIES OF THE HOLY QURAN, HADITH, FIQAH, TAFSEER, ISLAMIC HISTORY AND PHILOSOPHY. C) ASSISTING SUCH PERSONS AS AFORESAID TO ENGAGE IN MISSIONARY ACTIVITIES DESIGNED TO SPREAD THE ISLAMIC FAITH TO ANY PART OF THE WORLD. D) OTHERWISE ACHIEVING THE OBJECTS OF THE CHARITY AS THE TRUSTEES REASONABLY THINK FIT.

Activities: THE PROMOTION AND THE ADVANCEMENT OF EDUCATION AND THE ADVANCEMENT OF ISLAMIC FAITH PARTICULARLY BY ESTABLISHING AND OPERATING AN INSTITUTION.

Classification

- **How:** Other Charitable Activities
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, The General Public/mankind

Geography

- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£1,135,734	£1,069,322	£3,285,013	48
2023-08-31	£998,089	£1,044,415	£3,218,601	50
2022-08-31	£896,872	£993,745	£3,264,928	49
2021-08-31	£1,260,384	£691,206	£3,361,800	47
2020-08-31	£709,718	£744,716	£2,792,622	48

Trustees

Name	Role	Appointed
AHMED PATAS	Chair	
ABDULLAH MEMI		2013-08-25
AHMED ALI		
Dr MOHAMMED ASHRAF GULAM MAKADAM		
MAKSUD AHMED GANGAT		2013-08-25
MOHAMMED FARUQ NAZIR AHMED NANA		2013-08-25
SAYEED AHMED PEERBHAI		

MADINA-TUL-ULOOM AL ISLAMIYA

England & Wales - Charity number 326933

Accounts

MADINA-TUL-ULOOM AL ISLAMIYA
TRUSTEES REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31st AUGUST 2024

CHARITY REGISTRATION NUMBER – 326933

MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933

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REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number	326933
Registered Address	Butts Lane Summerfield Kidderminster DY10 4BH
Trustees	Mr Abdullah Memi Dr Mohammed Ashraf Gulam Makadam Mr Sayeed Ahmed Peerbhai Mr Ahmed Ali Mr Ahmed Patas Mr Mohammed Faruq Nazir Ahmed Nana Mr Maksud Ahmed Gangat
Secretary	Mr Abdullah Memi
Auditors	Mr Akbar Dedat Crystal Business Services Ltd. Chartered Accountants 264 Stoney Stanton Rd Coventry . CV1 4FP
Bankers	National Westminster Bank plc Rossendale, Lancashire.

MADINA-TUL-ULOOM AL ISLAMIYA

Charity Registered number : 326933

Trustees' Report

The trustees present their annual report and audited financial statements for the year ended 31 August 2024 and confirm that they comply with the Charities Act 2011, the Trust Deed and the Charities SORP applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Administrative Information

Trustees who have served for the period from 1st September 2023 to date were as follows:

Mr Ahmed Patas - Chairman (also holding trustee)

Mr Abdullah Memi - Head-teacher

Dr Mohammed Ashraf Gulam Makadam (also holding trustee)

Mr Sayeed Ahmed Peerbhai (also holding trustee)

Mr Ahmed Ali

Mr Mohammed Faruq Nazir Ahmed Nana

Mr Maksud Ahmed Gangat

Structure, Governance and Management

Introduction

Madina-Tul-Uloom Al Islamiya is an independent Islamic boarding school for boys dedicated to providing Islamic as well as secular education. It is situated in tranquil surroundings four miles southeast of Kidderminster. The teaching blocks and hostels are all situated within the 22 acres of the college. This means that the students are always on site and constantly under the care and supervision of dedicated staff. Students are allocated to hostels according to their age group.

Madinatul Uloom aims to educate the students and instil in them the teachings of the Holy Qur'an and practices of our Holy Prophet Muhammad (peace be upon him) as well as other arts and sciences. It also strives to promote and cultivate good behaviour, morals, mutual respect and tolerance. This in turn creates a friendly, caring and motivated environment.

Governing Document

The charity is governed by its Declaration of Trust dated 29th July 1985 and is a registered charity, number 326933. The charity was established to promote the advancement of education and the advancement of the Islamic faith by the establishment of an institution.

Management

The trustees meet a minimum of three times a year, or more when required to consider all matters pertaining to the performance of the charity. The trustees have appointed the head teacher and the senior leadership team who in turn are responsible for the day to day running and management of the school.

Recruitment and Induction of Trustees

The recruitment and induction of new trustees lies with the Trust. Trustees are responsible for seeking suitable applicants with a range of skills, experiences and commitments who will be an asset to the charity in its establishment and growth. New applicants are recommended to the Board, followed by circulation of their CV to all trustees and a full discussion being held at an appropriate Board meeting for his /her recruitment. In making the appointment, the Board looks at the skills, qualifications, relevant experience, time commitment, suitable references and most importantly sharing the vision of the Trust. The Trust is committed to equality and diversity within the organisation. The current Board consists of people from community, education, theological, financial, marketing, buildings, human resources and charitable backgrounds, all of whom bring the necessary expertise to the work of the charity.

Organisational Structure

The trustees may from time to time make such rules and regulations in their absolute discretion as they think fit for the management of the institution and may at any time vary such rules and regulations. At trustees' meetings each term the Trustees agree the area of activity for the trust, policies and performance.

MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933
Trustees' Report

Risk Management

The trustees continue to monitor and review major risks which the charity is exposed to and where necessary control and implement systems and procedures to manage these risks.

To protect against any financial misappropriation, trustees and accounting staff regularly monitor and supervise the financial affairs of the charity.

We believe these measures are appropriate to the charity's size and the nature of its operations.

Objectives and activities

The objectives of the charity are to promote the advancement of education and the advancement of the Islamic faith by the establishment of an Institution in particular for the purposes of:

- 1) Training adults and children for the Islamic priesthood and for the further education of suitably qualified Islamic priests.
- 2) Making adequate provision for higher studies of the Holy Quran, Hadith, Fiqh, Tafseer, Islamic History and Philosophy
- 3) Providing all our pupils with a sound education, from key stage three through to higher education.
- 4) Providing a comprehensive Islamic Theology Course in accordance with the Holy Qur'an and practices of our Holy Prophet Muhammad (peace be upon him) which equips its pupils the opportunity to assume scholarly roles within their communities upon its completion.
- 5) Dispensing good-quality, external, independent careers advice and support, which results in pupils obtaining a good appreciation of different career opportunities.
- 6) Providing an environment in which students are encouraged to adopt, through understanding, Islamic codes of practice enhancing their spiritual development with an Islamic ethos.
- 7) Providing an environment in which students are encouraged to develop self-discipline, respect for oneself, fellow students and staff; contributing towards a well ordered, safe and caring school.
- 8) Creating an atmosphere of courtesy, tolerance, openness and trust which impedes abuse, intimidation, harassment, teasing and bullying; in line with British values.
- 9) Safeguarding and promoting the well-being of all boarders with due attention to their physical and mental health and emotional well-being.
- 10) Ensuring there are equal opportunities for all boarders regardless of their ethnic origin, culture, linguistic background and disability.
- 11) Developing an awareness and respect for differing cultures that are around us.
- 12) Helping students to understand their own immediate and long-term needs and encouraging them to be sensitive to the needs and feelings of others within the school and the community at large, bettering one's own life morally and religiously as well as the lives of others.
- 13) Encouraging students to exercise choice within the framework of the school and be aware of the effects of their choices upon themselves and upon those around them.
- 14) Developing an awareness of the importance of good citizenship and a realisation of how, as citizens, each student is equally responsible for its maintenance.
- 15) Creating an effective link with parents and guardians as major partners in the development of boarders.
- 16) Nurturing each pupil into a caring, open-minded whole person, enhancing their qualities of leadership and abilities to work as part of a team such that they are knowledgeable enquirers and thinkers and prepared suitably for the next stage in their education. The trustees believe that in furthering the objectives the interests of 'public benefit' is served.

Achievements and Performance

In February 2024 the school had a full 3-day school inspection. The school had an overall judgement of 'Requires Improvement'. All the standards were met at this inspection.

MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933
Trustees' Report

We had a full 3-day social care inspection in October 2023 wherein safeguarding was effective and the standard relating to safeguarding was met. The overall rating was 'requires improvement to be good'. However, there were still some standards related to boarding which were unmet.

Refurbishment works continued in the boarding blocks with painting of bedrooms and hallways, carpets were changed in bedrooms, new boilers were installed in some of the accommodation blocks as well as new furniture in some bedrooms.

The Science block was also completely renovated with new windows, doors, heating and cooling system, suspended ceiling and decorated throughout.

The annual graduation ceremony took place in July 2024 wherein 8 students graduated as Islamic scholars.

Financial Review

There was a £58,227 increase in donations and collections compared to the previous financial year. The trustees are pleased to report net incoming resources of £66,412 after a depreciation charge of £105,083. Despite the increase in the income from the charitable activities the charity continues to rely on collections and donations to finance operations. The positive results in the year resulted in a much improved liquidity position and also a significant reductions in the charity's liabilities. There are new challenges facing the charity in that from 2025 there is VAT to be charged on the charitable activities and also the future rates costs will be much higher.

The charity had unrestricted funds amounting to nearly £1.7m at 31st August 2024.

Reserves Policy

Despite having large unrestricted funds, the charity had net current liabilities of £14,871 at 31st August 2024(£158,439 at 31st August 2023). There are continuous efforts to reduce the liabilities and to reach a level of net current assets.

Fund-Raising

The charity regularly makes appeals for donations and collections. These appeals involve approaches by the trustees and staff to their relatives, friends and well-wishers for donations. No professional fund-raisers or commercial participators are involved.

Future Plans

The Board of Trustees' future plans are to:

- * Ensure the school is stays fully compliant and that all standards are continuously met.
- * Continue to provide good quality education by investing in resources, training and staffing.
- * Although there are no imminent construction plans, the trustees' intentions in the long-term are to renovate the dining area and install modern equipment.

Statement of Trustees' Responsibilities

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


MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933
Trustees' Report


Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true end fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- * Select suitable accounting policies and then apply them consistently.
- * Observe the method and principles in the charities SORP (FRS 102).
- * Make judgments 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 the going concern basis unless it is inappropriate to presume that the charity will continue.

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 and the regulations made under that Act. 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 on 29th June 2025.


.....Name ABDULLAH MEMI


.....Name FARUQ NANA

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933**

Opinion

We have audited the financial statements of Madina-Tul-Uloom Al Islamiya for the year ended 31st August 2024 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement 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 charity's affairs as at 31st August 2024, 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 Charities Act 2011.

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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 trustees' 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 charity'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 trustees 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.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept ; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 4 and 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Some of our procedures for detecting material misstatements included:-

- * Ascertaining the internal control procedures of the charity
- * Agreeing the nominal ledgers in general with the underlying records
- * Checking the journal entries and other adjustments
- * Making enquiries with the directors concerning pending or potential legal problems
- * Examining any transactions outside the normal course of business.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933**

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



MR AKBAR DEDAT (Senior Statutory Auditor)

29th June 2025

For and on behalf of:

CRYSTAL BUSINESS SERVICES LTD

Chartered Accountants/Registered Auditor

264, Stoney Stanton Road. Coventry. CV1 4FP.

Crystal Business Services Ltd. is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

MADINA-TUL-ULOOM AL-ISLAMIYA
Statement of Financial Activities - (Income and Expenditure Account)
Year Ended 31st August 2024


	Notes	31/08/24 £	31/08/23 £
<u>INCOMING RESOURCES</u>			
Donations	1	285,187	226,960
Incoming resources from charitable activities	1	850,547	771,129
<i>Total incoming resources</i>		<u>1,135,734</u>	<u>998,089</u>
<u>RESOURCES EXPENDED</u>			
<u>Charitable activities</u>			
Catering		95,295	101,046
Staff costs	2	647,200	575,328
School stationery, examination fees, training		15,164	12,861
		<u>757,659</u>	<u>689,235</u>
<u>Support Costs</u>			
Office costs		2,232	3,467
Repairs and Maintenance		31,164	20,985
Rates		18,307	54,721
Travel		1,176	235
Utilities		112,600	141,379
Waste collection, cleaning		8,606	5,484
Insurance		5,491	4,823
Bank charges		2,449	2,476
Consultancy costs		2,750	-
Leasing costs		4,765	4,290
Miscellaneous expenses		5,300	458
Depreciation	4	105,083	108,900
		<u>299,923</u>	<u>347,218</u>
<u>Governance costs</u>			
Inspection costs		11,740	7,962
		<u>11,740</u>	<u>7,962</u>
<i>Total resources expended</i>		<u>1,069,322</u>	<u>1,044,415</u>
NET INCOMING RESOURCES		<u>66,412</u>	<u>-46,326</u>
Balance at 1st September 2023		3,218,601	3,264,927
<u>TOTAL FUNDS CARRIED FORWARD</u>		<u>3,285,013</u>	<u>3,218,601</u>

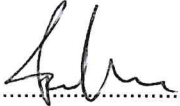
ALL OF THE ACTIVITIES ARE CONTINUING

MADINA-TUL-ULOOM AL-ISLAMIYA
Balance Sheet
as at 31st August 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	4	3,299,794	3,377,040
Current assets			
Debtors	5	17,434	12,076
Cash at bank and in hand		79,838	20,115
		<u>97,272</u>	<u>32,191</u>
Creditors: amounts falling due within one year	6	(112,053)	(190,630)
Net current assets		<u>(14,781)</u>	<u>(158,439)</u>
Total assets less current liabilities		3,285,013	3,218,601
Net assets		<u><u>3,285,013</u></u>	<u><u>3,218,601</u></u>
FUNDS			
Unrestricted funds		1,698,480	1,632,608
Revaluation reserve		1,586,533	1,586,533
Total Funds		<u><u>3,285,013</u></u>	<u><u>3,219,141</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29th June 2025.

 Name ABDULLAH MEMI

 Name FARUQ NANA

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MADINA-TUL-ULOOM AL ISLAMIYA
Cash Flow Statement - Year Ended 31st August 2024**

	2024 £	2023 £
<u>Cash Flows From Operating Activities</u>		
Net Incoming Resources	66,412	(46,326)
Depreciation	105,083	108,900
Movements in Debtors	(5,358)	(8,024)
Movements in Creditors	<u>(78,577)</u>	<u>(34,041)</u>
	87,560	20,509
<u>Cash Flows From Investing Activities</u>		
Purchase of Fixed Assets	(27,837)	(73,495)
Changes in Cash/Cash equivalents	<u>59,723</u>	<u>-52,986</u>
Cash/ Cash equivalents At 1st September 2023	20,115	73,101
Cash/ Cash equivalents At 31st August 2024	<u>79,838</u>	<u>20,115</u>
<u>Analysis of Cash/Cash Equivalents</u>		
Bank account balances	79,458	18,672
Cash in hand	<u>380</u>	<u>1,443</u>
	<u>79,838</u>	<u>20,115</u>

MADINA-TUL-ULOOM AL ISLAMIYA
Notes to the Accounts For The Year Ended 31st August 2024

1 ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements are for the charity only and are stated in sterling.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing that accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

Incoming Resources:

Donations, legacies and similar incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the donation, legacy or similar income and any conditions for receipt are met.
- the trustees are reasonably certain they will receive it; and
- the trustees are reasonably certain that the value can be reliably measured.

Tax reclaims on donations and gifts

Incoming resources from tax claims are included on the SOFA at the same time as the gift to which they relate, to the extent that tax recoverability is certain.

Incoming resources from fund raising

These are reported gross in the SOFA.

Gifts in kind for sale or distribution

These are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for use by the charity

These are included in the SOFA as incoming resources when receivable.

Intangible income (e.g. donated facilities)

This is only included in the accounts when the benefit received is actually quantifiable, receivable and material, and the cost is being borne by a third party. When included it is valued at the lower of the cost borne by the third party, and the reasonable estimate of the value to the charity

Expenditure & Liabilities:

Liability recognition

Generally liabilities are recognised as soon as there is a legal obligation or constructive obligation committing the charity to expenditure

MADINA-TUL-ULOOM AL ISLAMIYA
Notes to the Accounts For The Year Ended 31st August 2024

Assets:

Tangible fixed assets for use by the charity

These are only capitalised when they can be used for more than a year and cost more than £250. They are valued at cost or a reasonable value on receipt. The trustees believe that the fixed asset on the balance sheet are shown at a fair value.

Depreciation is charged on the fixed assets over the estimated useful life of the underlying asset. The following rates apply:

Plant & Equipment	25% reducing balance
Buildings	2% straight line

Value Added Tax

Expenditure is shown inclusive of VAT.

Funds

All of the charity funds are unrestricted.

2 SALARIES AND WAGES

Detailed information covering all the employees of the charity:

	Total 2024	Total 2023
	£	£
Gross wages and salaries	621,573	559,005
Employer's NI costs and Pension contributions	25,627	16,323
Total staff costs	<u>647,200</u>	<u>575,328</u>
Average number of employees for the year	<u>48</u>	<u>50</u>

(No employees were paid more than £60,000).

The trustees received no pay in executing their duties as trustees. However, they received remuneration for the following services.

	Role	Salary (£)
Mr Abdullah Memi	Head Teacher	13,537
Mr Mohammed Faruq Nazir Ahmed Nana	Teacher	11,279

All payments are sanctioned by the Governance Documents as allowed by the Charity Commission. Had the charity employed external individuals to fill these positions then the cost to the charity would have been significantly higher.

3 TRUSTEES AND OTHER RELATED PARTIES

Trustee Expenses:

No expenses were paid to trustees during the year.

Related party transactions:

Apart from the above salaries, there were no related party transactions of the charity in the period.

MADINA-TUL-ULOOM AL ISLAMIYA
Notes to the Accounts For The Year Ended 31st August 2024

4. TANGIBLE FIXED ASSETS

	Land & Buildings	Plant & Equip - ment	Totals
	£	£	£
Cost			
At 1st September 2023	3,762,407	231,375	3,993,782
Additions	<u>10,275</u>	<u>17,562</u>	<u>27,837</u>
At 31st August 2024	3,772,682	248,937	4,021,619
Depreciation			
At 1st September 2023	486,322	130,421	616,743
Charge for year	<u>75,454</u>	<u>29,629</u>	<u>105,083</u>
At 31st August 2024	561,776	160,050	721,826
Net Book Value			
At 31st August 2024	<u>3,210,906</u>	<u>88,887</u>	<u>3,299,793</u>
At 31st August 2023	<u>3,276,085</u>	<u>100,954</u>	<u>3,377,039</u>

All of the land and properties are functional.
 Cost of the land/buildings are £1.5m (revaluation 2016) plus subsequent costs.

5. DEBTORS

	2024	2023
Trade debtors & prepayments	<u>17,434</u>	<u>12,076</u>

6 CREDITORS: Amounts falling due within one year

	2024	2023
Trade creditors & accruals	107,432	187,857
Taxation and social security	<u>4,621</u>	<u>2,773</u>
	<u>112,053</u>	<u>190,630</u>

7 CONTINGENT LIABILITIES

Except as reflected in the financial statements, there were no contingent liabilities at 31st August 2024 (2023: £NIL)

8 OTHER INFORMATION

1. Capital Commitments

There were no capital commitments at the year end.

2. The charity has not given any guarantees to third parties that could be called on at the year end.

3. The charity has not granted any loans that are outstanding at the year end to any institution associated with the charity.

4. The charity did not make any ex-gratia payments during the year.

MADINA-TUL-ULOOM AL ISLAMIYA

Notes to the Accounts For The Year Ended 31st August 2024

9 DECLARATIONS BY TRUSTEES

Designated Funds

The charity does not have any designated funds.

Discontinued, continuing and acquired operations

All the charity's operations are continuing and there no operations that were discontinued or acquired during the year.

Revaluations

None of the charity's functional fixed assets have been revalued during the year.

Subsidiaries

The charity has no subsidiary undertakings.

MADINA-TUL-ULOOM AL ISLAMIYA

England & Wales - Charity number 326933

Accounts

MADINA-TUL-ULOOM AL ISLAMIYA

TRUSTEES REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31st AUGUST 2023

CHARITY REGISTRATION NUMBER – 326933

MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933

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Cash Flow Statement	11
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REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number	326933
Registered Address	Butts Lane Summerfield Kidderminster DY10 4BH
Trustees	Mr Abdullah Memi Dr Mohammed Ashraf Gulam Makadam Mr Sayeed Ahmed Peerbhaibar Mr Ahmed Ali Mr Ahmed Patas Mr Mohammed Faruq Nazir Ahmed Nana Mr Maksud Ahmed Gangat
Secretary	Mr Abdullah Memi
Auditors	Mr Akbar Dedat Crystal Business Services Ltd. Chartered Accountants 264 Stoney Stanton Rd Coventry . CV1 4FP
Bankers	National Westminster Bank plc Rossendale, Lancashire.

MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933
Trustees' Report

The trustees present their annual report and audited financial statements for the year ended 31 August 2023 and confirm that they comply with the Charities Act 2011, the Trust Deed and the Charities SORP applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Administrative Information

Trustees who have served for the year ended 31 August 2023 were as follows:

Mr Abdullah Memi - Chairman	
Dr Mohammed Ashraf Gulam Makadam	(also holding trustee)
Mr Sayeed Ahmed Peerbhai	(also holding trustee)
Mr Ahmed Ali	
Mr Ahmed Patas	(also holding trustee)
Mr Mohammed Faruq Nazir Ahmed Nana	
Mr Maksud Ahmed Gangat	

Structure, Governance and Management

Introduction

Madinatul Uloom Al Islamiya is an independent Islamic boarding school for boys dedicated to providing Islamic as well as secular education. It is situated in tranquil surroundings four miles southeast of Kidderminster. The teaching blocks and hostels are all situated within the 22 acres of the college. This means that the students are always on site and constantly under the care and supervision of dedicated staff. Students are allocated to hostels according to their age group.

Madinatul Uloom aims to educate the students and instil in them the teachings of the Holy Qur'an and practices of our Holy Prophet Muhammad (peace be upon him) as well as other arts and sciences. It also strives to promote and cultivate good behaviour, morals, mutual respect and tolerance. This in turn creates a friendly, caring and motivated environment.

Governing Document

The charity is governed by its Declaration of Trust dated 29th July 1985 and is a registered charity, number 326933. The charity was established to promote the advancement of education and the advancement of the Islamic faith by the establishment of an institution.

Management

The trustees meet a minimum of three times a year, or more when required to consider all matters pertaining to the performance of the charity. The trustees have appointed the head teacher and the senior leadership team who in turn are responsible for the day to day running and management of the school.

Recruitment and Induction of Trustees

The recruitment and induction of new trustees lies with the Trust. Trustees are responsible for seeking suitable applicants with a range of skills, experiences and commitments who will be an asset to the charity in its establishment and growth. New applicants are recommended to the Board, followed by circulation of their CV to all trustees and a full discussion being held at an appropriate Board meeting for his /her recruitment. In making the appointment, the Board looks at the skills, qualifications, relevant experience, time commitment, suitable references and most importantly sharing the vision of the Trust. The Trust is committed to equality and diversity within the organisation. The current Board consists of people from community, education, theological, financial, marketing, buildings, human resources and charitable backgrounds, all of whom bring the necessary expertise to the work of the charity.

Organisational Structure

The trustees may from time to time make such rules and regulations in their absolute discretion as they think fit for the management of the institution and may at any time vary such rules and regulations. At trustees' meetings each term the Trustees agree the area of activity for the trust, policies and performance.

MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933
Trustees' Report

Risk Management

The trustees continue to monitor and review major risks which the charity is exposed to and where necessary control and implement systems and procedures to manage these risks.

To protect against any financial misappropriation, trustees and accounting staff regularly monitor and supervise the financial affairs of the charity.

We believe these measures are appropriate to the charity's size and the nature of its operations.

Objectives and activities

The objectives of the charity are to promote the advancement of education and the advancement of the Islamic faith by the establishment of an Institution in particular for the purposes of:

- 1) Training adults and children for the Islamic priesthood and for the further education of suitably qualified Islamic priests.
- 2) Making adequate provision for higher studies of the Holy Quran, Hadith, Fiqh, Tafseer, Islamic History and Philosophy
- 3) Providing all our pupils with a sound education, from key stage three through to higher education.
- 4) Providing a comprehensive Islamic Theology Course in accordance with the Holy Qur'an and practices of our Holy Prophet Muhammad (peace be upon him) which equips its pupils the opportunity to assume scholarly roles within their communities upon its completion.
- 5) Dispensing good-quality, external, independent careers advice and support, which results in pupils obtaining a good appreciation of different career opportunities.
- 6) Providing an environment in which students are encouraged to adopt, through understanding, Islamic codes of practice enhancing their spiritual development with an Islamic ethos.
- 7) Providing an environment in which students are encouraged to develop self-discipline, respect for oneself, fellow students and staff; contributing towards a well ordered, safe and caring school.
- 8) Creating an atmosphere of courtesy, tolerance, openness and trust which impedes abuse, intimidation, harassment, teasing and bullying; in line with British values.
- 9) Safeguarding and promoting the well-being of all boarders with due attention to their physical and mental health and emotional well-being.
- 10) Ensuring there are equal opportunities for all boarders regardless of their ethnic origin, culture, linguistic background and disability.
- 11) Developing an awareness and respect for differing cultures that are around us.
- 12) Helping students to understand their own immediate and long-term needs and encouraging them to be sensitive to the needs and feelings of others within the school and the community at large, bettering one's own life morally and religiously as well as the lives of others.
- 13) Encouraging students to exercise choice within the framework of the school and be aware of the effects of their choices upon themselves and upon those around them.
- 14) Developing an awareness of the importance of good citizenship and a realisation of how, as citizens, each student is equally responsible for its maintenance.
- 15) Creating an effective link with parents and guardians as major partners in the development of boarders.
- 16) Nurturing each pupil into a caring, open-minded whole person, enhancing their qualities of leadership and abilities to work as part of a team such that they are knowledgeable enquirers and thinkers and prepared suitably for the next stage in their education. The trustees believe that in furthering the objectives the interests of 'public benefit' is served.

Achievements and Performance

In October 2022 the school had a full 3-day school inspection. The school had an overall judgement of 'inadequate'. There were number of standards which were not met and safeguarding was not effective on this occasion.

MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933
Trustees' Report

We had a monitoring social care inspection in January 2023 wherein safeguarding was effective and the standard relating to safeguarding was met. However, there were still some standards related to boarding which were unmet.

In July 2023 and February 2024 there were further monitoring inspections from both social care and school. The trustees are pleased to report that many of the 'testing areas' by Ofsted were reported as good and the school met the independent school standards.

Refurbishment works continued in the boarding blocks with painting bedrooms and hallways as well as new furniture in some bedrooms.

The annual graduation ceremony took place in July 2023 wherein 8 students graduated as Islamic scholars.

Financial Review

There was a £74,001 increase in donations and collections compared to the previous financial year. The donations and collections were well below the levels in recent years, however, the requirement for substantial donations and collections is no longer there because of the recently completed new constructions. There was also an increase in income from charitable activities. During the year, the overall liquid funds fell by £52,986, due to the purchase of fixed assets amounting to £73,495 and the general reduction in amounts owed by the charity.

After a depreciation charge of £108,900 the net outgoing resources amounted to £46,326 (2021/22-net outgoing resources £96,873). The charity still had unrestricted funds in excess of £3.2m as at 31st August 2023.

Reserves Policy

Although the unrestricted reserves are very high, the trustees were not pleased with the low amount of liquid funds as at 31st March 2023. We would prefer to hold sufficient liquid funds to fund at least three months' expenditures. The liquidity situation does improve substantially in the subsequent financial year.

Future Plans

The Board of Trustees' future plans are to:

- * Ensure the school is stays fully compliant and that all standards are continuously met.
- * Continue to provide good quality education by investing in resources, training and staffing.
- * Although there are no imminent construction plans, the trustees' intentions in the long-term are to renovate the dining area and install modern equipment.

Statement of Trustees' 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).


MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933
Trustees' Report

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 charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- * Select suitable accounting policies and then apply them consistently.
- * Observe the method and principles in the charities SORP (FRS 102).
- * Make judgments 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 the going concern basis unless it is inappropriate to presume that the charity will continue.

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 and the regulations made under that Act. 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 on 27th June 2024.

.....Name.....**Farva Nana**

.....Name.....**ABDULLAH MEMI**


MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933
Trustees' Report

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- * Make judgments and estimates that are reasonable and prudent
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- * Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

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This report was approved by the trustees on 27th June 2024.

.....Name.....**Farva Nana**

.....Name.....**ABDULLAH MEMI**


MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933
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- * Make judgments 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 the going concern basis unless it is inappropriate to presume that the charity will continue.

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 and the regulations made under that Act. 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 on 27th June 2024.

.....Name.....*Farva Nana*

.....Name.....*ABDULLAH MEMI*

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933**

Opinion

We have audited the financial statements of Madina-Tul-Uloom Al Islamiya for the year ended 31st August 2023 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement 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 charity's affairs as at 31st August 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 Charities Act 2011.

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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 trustees' 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 charity'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 trustees 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.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept ; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 4 and 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
MADINA-TUL-ULOOM AL ISLAMIYA**

Charity Registered number : 326933

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



MR AKBAR DEDAT (Senior Statutory Auditor)

27th June 2024

For and on behalf of:

CRYSTAL BUSINESS SERVICES LTD

Chartered Accountants/Registered Auditor

264, Stoney Stanton Road. Coventry. CV1 4FP.

Crystal Business Services Ltd. is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

MADINA-TUL-ULOOM AL-ISLAMIYA**Statement of Financial Activities - (Income and Expenditure Account)****Year Ended 31st August 2023**

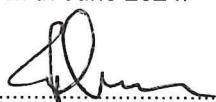
	Notes	31/08/23 £	31/08/22 £
<u>INCOMING RESOURCES</u>			
Donations	1	226,960	192,959
Incoming resources from charitable activities	1	771,129	703,913
<i>Total incoming resources</i>		<u>998,089</u>	<u>896,872</u>
<u>RESOURCES EXPENDED</u>			
<u>Charitable activities</u>			
Catering		101,046	97,623
Staff costs	2	575,328	521,368
Job retention scheme grants		-	(31,555)
School stationery, examination fees, training		12,861	15,130
		<u>689,235</u>	<u>602,566</u>
<u>Support Costs</u>			
Office costs		3,467	3,315
Repairs and Maintenance		20,985	31,730
Rates		54,721	96,303
Travel		235	2,240
Utilities		141,379	129,151
Waste collection, cleaning		5,484	8,319
Insurance		4,823	4,593
Bank charges		2,476	2,513
Legal expenses		-	2,460
Leasing costs		4,290	5,070
Miscellaneous expenses		458	132
Depreciation	4	108,900	101,002
		<u>347,218</u>	<u>386,828</u>
<u>Governance costs</u>			
Inspection costs		7,962	4,351
		<u>7,962</u>	<u>4,351</u>
<i>Total resources expended</i>		1,044,415	993,745
NET INCOMING RESOURCES		<u>(46,326)</u>	<u>(96,873)</u>
Balance at 1st September 2022		3,264,927	3,361,800
<u>TOTAL FUNDS CARRIED FORWARD</u>		<u>3,218,601</u>	<u>3,264,927</u>

ALL OF THE ACTIVITIES ARE CONTINUING

MADINA-TUL-ULOOM AL-ISLAMIYA
Balance Sheet
as at 31st August 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	3,377,040	3,412,445
Current assets			
Debtors	5	12,076	4,052
Cash at bank and in hand		<u>20,115</u>	<u>73,101</u>
		32,191	77,153
Creditors: amounts falling due within one year	6	(190,630)	(212,670)
Net current assets		<u>(158,439)</u>	<u>(135,517)</u>
Total assets less current liabilities		3,218,601	3,276,928
Creditors: amounts falling due after one year	7	-	(12,000)
Net assets		<u><u>3,218,601</u></u>	<u><u>3,264,928</u></u>
FUNDS			
Unrestricted funds		1,632,068	1,678,395
Revaluation reserve		1,586,533	1,586,533
Total Funds		<u><u>3,218,601</u></u>	<u><u>3,264,928</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27th June 2024.



Name Faraz Nave



Name ABDULLAH MEMI

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MADINA-TUL-ULOOM AL ISLAMIYA
Cash Flow Statement - Year Ended 31st August 2023**

	2023	2022
	£	£
<u>Cash Flows From Operating Activities</u>		
Net Incoming Resources	(46,326)	(96,873)
Depreciation	108,900	101,002
Movements in Debtors	(8,024)	576
Movements in Creditors	<u>(34,041)</u>	<u>95,935</u>
	20,509	100,640
<u>Cash Flows From Investing Activities</u>		
Purchase of Fixed Assets	(73,495)	(314,755)
Changes in Cash/Cash equivalents	<u>(52,986)</u>	<u>-214,115</u>
Cash/ Cash equivalents At 1st September 2022	73,101	287,216
Cash/ Cash equivalents At 31st August 2023	<u>20,115</u>	<u>73,101</u>
<u>Analysis of Cash/Cash Equivalents</u>		
Bank account balances	18,672	68,702
Cash in hand	<u>1,443</u>	<u>4,399</u>
	<u>20,115</u>	<u>73,101</u>

MADINA-TUL-ULOOM AL ISLAMIYA

Notes to the Accounts For The Year Ended 31st August 2023

1 ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing that accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

Incoming Resources:

Donations, legacies and similar incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the donation, legacy or similar income and any conditions for receipt are met.
- the trustees are reasonably certain they will receive it; and
- the trustees are reasonably certain that the value can be reliably measured.

Tax reclaims on donations and gifts

Incoming resources from tax claims are included on the SOFA at the same time as the gift to which they relate, to the extent that tax recoverability is certain.

Incoming resources from fund raising

These are reported gross in the SOFA.

Gifts in kind for sale or distribution

These are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for use by the charity

These are included in the SOFA as incoming resources when receivable.

Intangible income (e.g. donated facilities)

This is only included in the accounts when the benefit received is actually quantifiable, receivable and material, and the cost is being borne by a third party. When included it is valued at the lower of the cost borne by the third party, and the reasonable estimate of the value to the charity

Investment income

This and any associated tax credits are included in the accounts when receivable.

Expenditure & Liabilities:

Liability recognition

Generally liabilities are recognised as soon as there is a legal obligation or constructive obligation committing the charity to expenditure

MADINA-TUL-ULOOM AL ISLAMIYA
Notes to the Accounts For The Year Ended 31st August 2023

Assets:

Tangible fixed assets for use by the charity

These are only capitalised when they can be used for more than a year and cost more than £250. They are valued at cost or a reasonable value on receipt. The charity does not have a policy of revaluation.

Depreciation is charged on the fixed assets over the estimated useful life of the underlying asset. The following rates apply:

Plant & Equipment	25% reducing balance
Buildings	2% straight line

The trustees have decided to provide depreciation on the buildings on a straight-line basis from this year (previously reducing balance basis). This has increased the depreciation provision on the buildings by £8,221.

Value Added Tax

Expenditure is shown inclusive of VAT.

Funds

All of the charity funds are unrestricted.

2 SALARIES AND WAGES

Detailed information covering all the employees of the charity:

	Total 2023 £	Total 2022 £
Gross wages and salaries	559,005	507,164
Employer's NI costs and Pension contributions	<u>16,323</u>	<u>14,204</u>
Total staff costs	<u>575,328</u>	<u>521,368</u>
Average number of employees for the year	<u>50</u>	<u>49</u>

(No employees were paid more than £60,000).

The trustees received no pay in executing their duties as trustees. However, they received remuneration for the following services.

	Role	Salary (£)
Mr Abdullah Memi	Head Teacher	12,334
Mr Mohammed Faruq Nazir Ahmed Nana	Teacher	10,279

All payments are sanctioned by the Governance Documents as allowed by the Charity Commission. Had the charity employed external individuals to fill these positions then the cost to the charity would have been significantly higher.

3 TRUSTEES AND OTHER RELATED PARTIES

Trustee Expenses:

No expenses were paid to trustees during the year.

Related party transactions:

Apart from the above salaries, there were no related party transactions of the charity in the period.

MADINA-TUL-ULOOM AL ISLAMIYA
Notes to the Accounts For The Year Ended 31st August 2023

4.TANGIBLE FIXED ASSETS

	Land & Buildings	Plant & Equip - ment	Totals
	£	£	£
Cost			
At 1st September 2022	3,723,301	196,986	3,920,287
Additions	<u>39,106</u>	<u>34,389</u>	<u>73,495</u>
At 31st August 2023	3,762,407	231,375	3,993,782
Depreciation			
At 1st September 2022	411,074	96,769	507,843
Charge for year	<u>75,248</u>	<u>33,652</u>	<u>108,900</u>
At 31st August 2023	486,322	130,421	616,743
Net Book Value			
At 31st August 2023	<u>3,276,085</u>	<u>100,954</u>	<u>3,377,039</u>
At 31st August 2022	<u>3,312,227</u>	<u>100,217</u>	<u>3,412,444</u>

5. DEBTORS

	2023	2022
Trade debtors & prepayments	<u>12,076</u>	<u>4,042</u>

6 CREDITORS: Amounts falling due within one year

	2023	2022
Trade creditors & accruals	190,630	97,670
Accrued expenditures	-	115,000
	<u>190,630</u>	<u>212,670</u>

7.CREDITORS: Amounts falling due after one year

	2023	2022
	£	£
Personal loans	-	12,000
	<u>-</u>	<u>12,000</u>

These loans are interest-free and were all paid in December 2022.

8 CONTINGENT LIABILITIES

Except as reflected in the financial statements, there were no contingent liabilities at 31 August 2023 (2022: £NIL)

9 OTHER INFORMATION

1. Capital Commitments

There were no capital commitments at the year end.

2. The charity has not given any guarantees to third parties that could be called on at the year end.

3. The charity has not granted any loans that are outstanding at the year end to any institution associated with the charity.

4. The charity did not make any ex-gratia payments during the year.

MADINA-TUL-ULOOM AL ISLAMIYA

Notes to the Accounts For The Year Ended 31st August 2023

10 DECLARATIONS BY TRUSTEES

Designated Funds

The charity does not have any designated funds.

Discontinued, continuing and acquired operations

All the charity's operations are continuing and there no operations that were discontinued or acquired during the year.

Revaluations

None of the charity's functional fixed assets have been revalued during the year.

Subsidiaries

The charity has no subsidiary undertakings.

MADINA-TUL-ULOOM AL ISLAMIYA

England & Wales - Charity number 326933

Accounts

MADINA-TUL-ULOOM AL ISLAMIYA

TRUSTEES REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31st AUGUST 2022

CHARITY REGISTRATION NUMBER – 326933

MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933

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REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number	326933
Registered Address	Butts Lane Summerfield Kidderminster DY10 4BH
Trustees	Mr Abdullah Memi Dr Mohammed Ashraf Gulam Makadam Mr Sayeed Ahmed Peerbhaibar Mr Ahmed Ali Mr Ahmed Patas Mr Mohammed Faruq Nazir Ahmed Nana Mr Maksud Ahmed Gangat
Secretary	Mr Abdullah Memi
Auditors	Mr Akbar Dedat Crystal Business Services Ltd. Chartered Accountants 264 Stoney Stanton Rd Coventry . CV1 4FP
Bankers	National Westminster Bank plc Rossendale, Lancashire.

MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933
Trustees' Report

The trustees present their annual report and audited financial statements for the year ended 31 August 2022 and confirm that they comply with the Charities Act 2011, the Trust Deed and the Charities SORP applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Administrative Information

Trustees who have served for the year ended 31 August 2022 were as follows:

Mr Abdullah Memi - Chairman	
Dr Mohammed Ashraf Gulam Makadam	(also holding trustee)
Mr Sayeed Ahmed Peerbhai	(also holding trustee)
Mr Ahmed Ali	
Mr Ahmed Patas	(also holding trustee)
Mr Mohammed Faruq Nazir Ahmed Nana	
Mr Maksud Ahmed Gangat	

Structure, Governance and Management

Introduction

Madinatul Uloom Al Islamiya is an independent Islamic boarding school for boys dedicated to providing Islamic as well as secular education. It is situated in tranquil surroundings four miles southeast of Kidderminster. The teaching blocks and hostels are all situated within the 22 acres of the college. This means that the students are always on site and constantly under the care and supervision of dedicated staff. Students are allocated to hostels according to their age group.

Madinatul Uloom aims to educate the students and instil in them the teachings of the Holy Qur'an and practices of our Holy Prophet Muhammad (peace be upon him) as well as other arts and sciences. It also strives to promote and cultivate good behaviour, morals, mutual respect and tolerance. This in turn creates a friendly, caring and motivated environment.

Governing Document

The charity is governed by its Declaration of Trust dated 29th July 1985 and is a registered charity, number 326933. The charity was established to promote the advancement of education and the advancement of the Islamic faith by the establishment of an institution.

Management

The trustees meet a minimum of three times a year, or more when required to consider all matters pertaining to the performance of the charity. The trustees have appointed the head teacher and the senior leadership team who in turn are responsible for the day to day running and management of the school.

Recruitment and Induction of Trustees

The recruitment and induction of new trustees lies with the Trust. Trustees are responsible for seeking suitable applicants with a range of skills, experiences and commitments who will be an asset to the charity in its establishment and growth. New applicants are recommended to the Board, followed by circulation of their CV to all trustees and a full discussion being held at an appropriate Board meeting for his /her recruitment. In making the appointment, the Board looks at the skills, qualifications, relevant experience, time commitment, suitable references and most importantly sharing the vision of the Trust. The Trust is committed to equality and diversity within the organisation. The current Board consists of people from community, education, theological, financial, marketing, buildings, human resources and charitable backgrounds, all of whom bring the necessary expertise to the work of the charity.

Organisational Structure

The trustees may from time to time make such rules and regulations in their absolute discretion as they think fit for the management of the institution and may at any time vary such rules and regulations. At trustees' meetings each term the Trustees agree the area of activity for the trust, policies and performance.

MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933
Trustees' Report

Risk Management

The trustees continue to monitor and review major risks which the charity is exposed to and where necessary control and implement systems and procedures to manage these risks.

To protect against any financial misappropriation, trustees and accounting staff regularly monitor and supervise the financial affairs of the charity.

We believe these measures are appropriate to the charity's size and the nature of its operations.

Objectives and activities

The objectives of the charity are to promote the advancement of education and the advancement of the Islamic faith by the establishment of an Institution in particular for the purposes of:

- 1) Training adults and children for the Islamic priesthood and for the further education of suitably qualified Islamic priests.
 - 2) Making adequate provision for higher studies of the Holy Quran, Hadith, Fiqh, Tafseer, Islamic History and Philosophy
 - 3) Providing all our pupils with a sound education, from key stage three through to higher education.
 - 4) Providing a comprehensive Islamic Theology Course in accordance with the Holy Qur'an and practices of our Holy Prophet Muhammad (peace be upon him) which equips its pupils the opportunity to assume scholarly roles within their communities upon its completion.
 - 5) Dispensing good-quality, external, independent careers advice and support, which results in pupils obtaining a good appreciation of different career opportunities.
 - 6) Providing an environment in which students are encouraged to adopt, through understanding, Islamic codes of practice enhancing their spiritual development with an Islamic ethos.
 - 7) Providing an environment in which students are encouraged to develop self-discipline, respect for oneself, fellow students and staff; contributing towards a well ordered, safe and caring school.
 - 8) Creating an atmosphere of courtesy, tolerance, openness and trust which impedes abuse, intimidation, harassment, teasing and bullying; in line with British values.
 - 9) Safeguarding and promoting the well-being of all boarders with due attention to their physical and mental health and emotional well-being.
 - 10) Ensuring there are equal opportunities for all boarders regardless of their ethnic origin, culture, linguistic background and disability.
 - 11) Developing an awareness and respect for differing cultures that are around us.
 - 12) Helping students to understand their own immediate and long-term needs and encouraging them to be sensitive to the needs and feelings of others within the school and the community at large, bettering one's own life morally and religiously as well as the lives of others.
 - 13) Encouraging students to exercise choice within the framework of the school and be aware of the effects of their choices upon themselves and upon those around them.
 - 14) Developing an awareness of the importance of good citizenship and a realisation of how, as citizens, each student is equally responsible for its maintenance.
 - 15) Creating an effective link with parents and guardians as major partners in the development of boarders.
 - 16) Nurturing each pupil into a caring, open-minded whole person, enhancing their qualities of leadership and abilities to work as part of a team such that they are knowledgeable enquirers and thinkers and prepared suitably for the next stage in their education.
- The trustees believe that in furthering the objectives the interests of 'public benefit' is served.

Achievements and Performance

In October 2021 the school had a full 3-day social care inspection. The school had an overall judgement of 'requires improvement to be good'. However, there were 4 standards which remained unmet but as the report mentioned 'there are no serious or widespread failures that result in their welfare not being safeguarding or promoted'.

MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933
Trustees' Report

On the third day of the 3-day inspection we also had an emergency inspection from HMI regarding a safeguarding concern. All the standards that were checked were met. An excerpt from the report is reproduced below:

The school meets the requirements of the schedule to the Education (Independent School Standards) Regulations 2014 ('the independent school standards') and associated requirements that were checked during this inspection.

The multi-purpose hall was also completed and was in use from the spring term. It is now being used to house the memorisation and Islamic Theology classes, daily prayers, prep time, examination hall and graduation ceremonies.

Major refurbishment work took place in one of the accommodation blocks. The felt roof was replaced with a tiled roof, the plastic cladding was removed and replaced with brick walls, the walls and ceiling were fully insulated, and all the windows were replaced.

GCSE grades continued to improve with a significant improvement in all subjects for students achieving a grade 9 – 4.

Financial Review

Since there was not a sustained drive for donations (unlike in the previous years), the donations received fell by £464,252. Unfortunately, the charity's finances were hit by an unexpected backlog of water and electricity charges exceeding well over £100,000. Furthermore, like all other charities many other overheads increased due to inflation. As a result, during the year the charity suffered net outgoing resources of £96,873 after a depreciation charge of £101,002.

The funds balance decreased over the year by £214,115 because of the expenditures on fixed assets amounting to £314,755 and repayment of personal loans of £65,525.

The charity's principal funding source is from school fees and donations. Except for the utilities costs, the overheads remained fairly consistent after taking into account increased staff costs due to the extra demand for the teaching staff to achieve a good teacher student ratio.

Reserves Policy

The trustees considers holding unrestricted reserves amounting to approximately three months' average expenditure. At this level, the trustees feel they would be able to continue the current activities of the charity in the event of a significant drop in funding. Unfortunately, because of circumstances during 2021/22 the charity's liquid funds at 31st August 2022 was well below the 'desired' levels.

Future Plans

The Board of Trustees' future plans are to:

- * Ensure the school is stays fully compliant and that all standards are continuously met.
- * Continue to provide good quality education by investing in resources, training and staffing.
- * Complete the construction of a dedicated dining area which will be equipped with modernised equipment.

Statement of Trustees' 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).

MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933
Trustees' Report


Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true end fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- * Select suitable accounting policies and then apply them consistently.
- * Observe the method and principles in the charities SORP (FRS 102).
- * Make judgments 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 the going concern basis unless it is inappropriate to presume that the charity will continue.

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 and the regulations made under that Act. 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 on 11th July 2023.

 Name ABDULLAHI MEMI

 Name FARUQ NANA

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933**

Opinion

We have audited the financial statements of Madina-Tul-Uloom Al Islamiya for the year ended 31st August 2022 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement 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 charity's affairs as at 31st August 2022, 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 Charities Act 2011.

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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 trustees' 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 charity'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 trustees 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.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 4 and 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933**

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



MR AKBAR DEDAT (Senior Statutory Auditor)

For and on behalf of:

CRYSTAL BUSINESS SERVICES LTD

Chartered Accountants/Registered Auditor

264, Stoney Stanton Road. Coventry. CV1 4FP.

Crystal Business Services Ltd. is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

11th July 2023

MADINA-TUL-ULOOM AL-ISLAMIYA**Statement of Financial Activities - (Income and Expenditure Account)****Year Ended 31st August 2022**

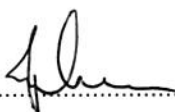
	Notes	31/08/22 £	31/08/21 £
<u>INCOMING RESOURCES</u>			
Donations	1	192,959	657,211
Incoming resources from charitable activities	1	703,913	603,173
<i>Total incoming resources</i>		<u>896,872</u>	<u>1,260,384</u>
<u>RESOURCES EXPENDED</u>			
<u>Charitable activities</u>			
Catering		97,623	62,221
Staff costs	2	521,368	499,980
Job retention scheme grants		(31,555)	(116,993)
School stationery, examination fees, training		15,130	16,880
		<u>602,566</u>	<u>462,088</u>
<u>Support Costs</u>			
Office costs		3,315	3,300
Repairs and Maintenance		31,730	41,245
Rates		96,303	9,074
Travel		2,240	1,531
Utilities		129,151	77,223
Waste collection, cleaning		8,319	7,509
Insurance		4,593	4,100
Bank charges		2,513	3,322
Legal expenses		2,460	-
Leasing costs		5,070	5,070
Miscellaneous expenses		132	2,128
Depreciation	4	101,002	69,433
		<u>386,828</u>	<u>223,935</u>
<u>Governance costs</u>			
Inspection costs		4,351	5,183
		<u>4,351</u>	<u>5,183</u>
<i>Total resources expended</i>		993,745	691,206
NET INCOMING RESOURCES		<u>(96,873)</u>	<u>569,178</u>
Balance at 1st September 2021		3,361,800	2,792,622
<u>TOTAL FUNDS CARRIED FORWARD</u>		<u>3,264,927</u>	<u>3,361,800</u>

MADINA-TUL-ULOOM AL-ISLAMIYA
Balance Sheet
as at 31st August 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	4	3,412,445	3,198,691
Current assets			
Debtors	5	4,052	4,628
Cash at bank and in hand		<u>73,101</u>	<u>287,216</u>
		77,153	291,844
Creditors: amounts falling due within one year	6	(212,670)	(51,210)
Net current assets		<u>(135,517)</u>	<u>240,634</u>
Total assets less current liabilities		3,276,928	3,439,325
Creditors: amounts falling due after one year	7	(12,000)	(77,525)
Net assets		<u>3,264,928</u>	<u>3,361,800</u>
FUNDS			
Unrestricted funds		1,678,394	1,657,294
Transfer from permanent endowment		-	117,973
		<u>1,678,394</u>	<u>1,775,267</u>
Revaluation reserve		1,586,533	1,586,533
Total Funds		<u>3,264,927</u>	<u>3,361,800</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11th July 2023.

 Name ABDULLAH MEMI

 Name Faruq Nana

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MADINA-TUL-ULOOM AL ISLAMIYA
Cash Flow Statement - Year Ended 31st August 2022**

	2022	2021
	£	£
<u>Cash Flows From Operating Activities</u>		
Net Incoming Resources	(96,873)	569,178
Depreciation	101,002	69,433
Movements in Debtors	576	19,745
Movements in Creditors	95,935	(69,935)
	<u>100,640</u>	<u>588,421</u>
<u>Cash Flows From Investing Activities</u>		
Purchase of Fixed Assets	(314,755)	(355,354)
Changes in Cash/Cash equivalents	<u>(214,115)</u>	<u>233,067</u>
Cash/ Cash equivalents At 1st September 2021	287,216	54,149
Cash/ Cash equivalents At 31st August 2022	<u>73,101</u>	<u>287,216</u>
<u>Analysis of Cash/Cash Equivalents</u>		
Bank account balances	68,702	282,338
Cash in hand	4,399	4,878
	<u>73,101</u>	<u>287,216</u>

MADINA-TUL-ULOOM AL ISLAMIYA

Notes to the Accounts For The Year Ended 31st August 2022

1 ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing that accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

Incoming Resources:

Donations, legacies and similar incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the donation, legacy or similar income and any conditions for receipt are met.
- the trustees are reasonably certain they will receive it; and
- the trustees are reasonably certain that the value can be reliably measured.

Tax reclaims on donations and gifts

Incoming resources from tax claims are included on the SOFA at the same time as the gift to which they relate, to the extent that tax recoverability is certain.

Incoming resources from fund raising

These are reported gross in the SOFA.

Gifts in kind for sale or distribution

These are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for use by the charity

These are included in the SOFA as incoming resources when receivable

Intangible income (e.g. donated facilities)

This is only included in the accounts when the benefit received is actually quantifiable, receivable and material, and the cost is being borne by a third party. When included it is valued at the lower of the cost borne by the third party, and the reasonable estimate of the value to the charity

Investment income

This and any associated tax credits are included in the accounts when receivable.

Expenditure & Liabilities:

Liability recognition

Generally liabilities are recognised as soon as there is a legal obligation or constructive obligation committing the charity to expenditure

MADINA-TUL-ULOOM AL ISLAMIYA
Notes to the Accounts For The Year Ended 31st August 2022

Assets:

Tangible fixed assets for use by the charity

These are only capitalised when they can be used for more than a year and cost more than £250. They are valued at cost or a reasonable value on receipt. The charity does not have a policy of revaluation.

Depreciation is charged on a reducing balance basis over the estimated useful life of the underlying asset.

The following rates apply:

Plant & Equipment	25% reducing balance
Buildings	2% reducing balance

Value Added Tax

Expenditure is shown inclusive of VAT.

Funds

All of the charity funds are unrestricted.

2 SALARIES AND WAGES

Detailed information covering all the employees of the charity:

	Total 2022 £	Total 2021 £
Gross wages and salaries	507,164	487,489
Employer's NI costs and Pension contributions	14,204	12,491
Total staff costs	<u>521,368</u>	<u>499,980</u>
Average number of employees for the year	<u>49</u>	<u>47</u>

(No employees were paid more than £60,000).

The trustees received no pay in executing their duties as trustees. However, they received remuneration for the following services.

	Role	Salary (£)
Mr Abdullah Memi	Head Teacher	11,938
Mr Mohammed Faruq Nazir Ahmed Nana	Teacher	10,966

All payments are sanctioned by the Governance Documents as allowed by the Charity Commission. Had the charity employed external individuals to fill these positions then the cost to the charity would have been significantly higher.

3 TRUSTEES AND OTHER RELATED PARTIES

Trustee Expenses:

No expenses were paid to trustees during the year.

Related party transactions:

Apart from the above salaries, there were no related party transactions of the charity in the period.

MADINA-TUL-ULOOM AL ISLAMIYA

Notes to the Accounts For The Year Ended 31st August 2022

4. TANGIBLE FIXED ASSETS

	Land & Buildings	Plant & Equip - ment	Totals
	£	£	£
Cost			
At 1st September 2021	3,528,894	76,638	3,605,532
Additions	<u>194,407</u>	<u>120,348</u>	<u>314,755</u>
At 31st August 2022	3,723,301	196,986	3,920,287
Depreciation			
At 1st September 2021	343,478	63,363	406,841
Charge for year	<u>67,596</u>	<u>33,406</u>	<u>101,002</u>
At 31st August 2022	411,074	96,769	507,843
Net Book Value			
At 31st August 2022	<u>3,312,227</u>	<u>100,217</u>	<u>3,412,444</u>
At 31st August 2021	<u>3,185,416</u>	<u>13,275</u>	<u>3,198,691</u>

5. DEBTORS

	2022	2021
Trade debtors & prepayments	<u>4,052</u>	<u>4,628</u>

6 CREDITORS: Amounts falling due within one year

	2022	2021
Trade creditors & accruals	97,670	46,536
Accrued expenditures	<u>115,000</u>	<u>4,674</u>
	<u>212,670</u>	<u>51,210</u>

7. CREDITORS: Amounts falling due after one year

	2022	2021
	£	£
Personal loans	<u>12,000</u>	<u>77,525</u>
	<u>12,000</u>	<u>77,525</u>

These loans are interest-free and were all paid in December 2022.

8 CONTINGENT LIABILITIES

Except as reflected in the financial statements, there were no contingent liabilities at 31 August 2022 (2021: £NIL)

9 OTHER INFORMATION

1. Capital Commitments

There were no capital commitments at the year end.

2. The charity has not given any guarantees to third parties that could be called on at the year end.

3. The charity has not granted any loans that are outstanding at the year end to any institution associated with the charity.

4. The charity did not make any ex-gratia payments during the year.

MADINA-TUL-ULOOM AL ISLAMIYA
Notes to the Accounts For The Year Ended 31st August 2022

10 DECLARATIONS BY TRUSTEES

Designated Funds

The charity does not have any designated funds.

Discontinued, continuing and acquired operations

All the charity's operations are continuing and there no operations that were discontinued or acquired during the year.

Revaluations

None of the charity's functional fixed assets have been revalued during the year.

Subsidiaries

The charity has no subsidiary undertakings.

MADINA-TUL-ULOOM AL ISLAMIYA

England & Wales - Charity number 326933

Accounts

MADINA-TUL-ULOOM AL ISLAMIYA

TRUSTEES REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31st AUGUST 2021

CHARITY REGISTRATION NUMBER – 326933

MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933

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REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number	326933
Registered Address	Butts Lane Summerfield Kidderminster DY10 4BH
Trustees	Mr Abdullah Memi Dr Mohammed Ashraf Gulam Makadam Mr Sayeed Ahmed Peerbhaibar Mr Ahmed Ali Mr Ahmed Patas Mr Mohammed Faruq Nazir Ahmed Nana Mr Yusuf Ebrahim Lorgat Mr Maksud Ahmed Gangat
Secretary	Mr Abdullah Memi
Auditors	Mr Akbar Dedat Crystal Business Services Ltd. Chartered Accountants 264 Stoney Stanton Rd Coventry . CV1 4FP
Bankers	National Westminster Bank plc Rossendale, Lancashire.

MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933
Trustees' Report

The Trustees present their annual report and audited financial statements for the year ended 31 August 2021 and confirm that they comply with the Charities Act 2011, the Trust Deed and the Charities SORP applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Administrative Information

Trustees who have served for the year ended 31 August 2021 were as follows:

Mr Abdullah Memi - Chairman
Dr Mohammed Ashraf Gulam Makadarn
Mr Sayeed Ahmed Peerbhaibar
Mr Ahmed Ali
Mr Ahmed Patas
Mr Mohammed Faruq Nazir Ahmed Nana
Mr Yusuf Ebrahim Lorgat
Mr Maksud Ahmed Gangat

Structure, Governance and Management

Introduction

Madinatul Uloom Al Islamiya is an independent Islamic boarding school for boys dedicated to providing Islamic as well as secular education. It is situated in tranquil surroundings four miles southeast of Kidderminster. The teaching blocks and hostels are all situated within the 22 acres of the college. This means that the students are always on site and constantly under the care and supervision of dedicated staff. Students are allocated to hostels according to their age group.

Madinatul Uloom aims to educate the students and instil in them the teachings of the Holy Qur'an and practices of our Holy Prophet Muhammad (peace be upon him) as well as other arts and sciences. It also strives to promote and cultivate good behaviour, morals, mutual respect and tolerance. This in turn creates a friendly, caring and motivated environment.

Governing Document

The trust is governed by its Declaration of Trust dated 29th July 1985 and is a registered charity, number 326933. The charity was established to promote the advancement of education and the advancement of the Islamic faith by the establishment of an Institution.

Management

The Trustees meet a minimum of three times a year, or more when required to consider all matters pertaining to the performance of the charity. The Trustees have appointed the head teacher and the senior leadership team who in turn are responsible for the day to day running and management of the school.

Recruitment and Induction of Trustees

The recruitment and induction of new trustees lies with the Trust. Trustees are responsible for seeking suitable applicants with a range of skills, experiences and commitments who will be an asset to the charity in its establishment and growth. New applicants are recommended to the Board, followed by circulation of their CV to all trustees and a full discussion being held at an appropriate Board meeting for his /her recruitment. In making the appointment, the Board looks at the skills, qualifications, relevant experience, time commitment, suitable references and most importantly sharing the vision of the Trust. The Trust is committed to equality and diversity within the organisation. The current Board consists of people from community, education, theological, financial, marketing, buildings, human resources and charitable backgrounds, all of whom bring the necessary expertise to the work of the charity.

Organisational Structure

The trustees may from time to time make such rules and regulations in their absolute discretion as they think fit for the management of the institution and may at any time vary such rules and regulations. At trustees' meetings each term the trustees agree the area of activity for the trust, policies and performance.

MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933
Trustees' Report

Risk Management

The trustees continue to monitor and review major risks which the charity is exposed to and where necessary control and implement systems and procedures to manage these risks.

To protect against any financial misappropriation, trustees and accounting staff regularly monitor and supervise the financial affairs of the charity.

We believe these measures are appropriate to the charity's size and the nature of its operations.

Objectives and activities

The objectives of the Charity are to promote the advancement of education and the advancement of the Islamic faith by the establishment of an Institution in particular for the purposes of:

- 1) Training adults and children for the Islamic priesthood and for the further education of suitably qualified Islamic priests.
- 2) Making adequate provision for higher studies of the Holy Quran, Hadith, Fiqh, Tafseer, Islamic History and Philosophy.
- 3) Providing all our pupils with a sound education, from key stage three through to higher education.
- 4) Providing a comprehensive Islamic Theology Course in accordance with the Holy Qur'an and practices of our Holy Prophet Muhammad (peace be upon him) which equips its pupils the opportunity to assume scholarly roles within their communities upon its completion.
- 5) Dispensing good-quality, external, independent careers advice and support, which results in pupils obtaining a good appreciation of different career opportunities.
- 6) Providing an environment in which students are encouraged to adopt, through understanding, Islamic codes of practice enhancing their spiritual development with an Islamic ethos.
- 7) Providing an environment in which students are encouraged to develop self-discipline, respect for oneself, fellow students and staff; contributing towards a well ordered, safe and caring school.
- 8) Creating an atmosphere of courtesy, tolerance, openness and trust which impedes abuse, intimidation, harassment, teasing and bullying; in line with British values.
- 9) Safeguarding and promoting the well-being of all boarders with due attention to their physical and mental health and emotional well-being.
- 10) Ensuring there are equal opportunities for all boarders regardless of their ethnic origin, culture, linguistic background and disability.
- 11) Developing an awareness and respect for differing cultures that are around us.
- 12) Helping students to understand their own immediate and long-term needs and encouraging them to be sensitive to the needs and feelings of others within the school and the community at large, bettering one's own life morally and religiously as well as the lives of others.
- 13) Encouraging students to exercise choice within the framework of the school and be aware of the effects of their choices upon themselves and upon those around them.
- 14) Developing an awareness of the importance of good citizenship and a realisation of how, as citizens, each student is equally responsible for its maintenance.
- 15) Creating an effective link with parents and guardians as major partners in the development of boarders.
- 16) Nurturing each pupil into a caring, open-minded whole person, enhancing their qualities of leadership and abilities to work as part of a team such that they are knowledgeable enquirers and thinkers and prepared suitably for the next stage in their education.

Achievements and Performance

In December 2020 the school had an assurance visit from Ofsted. This was part of a phased return to routine inspection after Ofsted had suspended all inspections due to COVID-19. The result of this visit was that inspectors did not find any 'serious or widespread concerns in relation to the care or protection of children.'

MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933
Trustees' Report

In July 2021 the school had an emergency monitoring inspection. All standards that were checked were met. An excerpt from the report is reproduced below:

The school meets the requirements of the schedule to the Education (Independent School Standards) Regulations 2014 ('the independent school standards'), the national minimum standards for boarding schools and associated requirements that were checked during this inspection.

In November 2022 and January 2023, there were further visits from Ofsted. Some issues were raised which the trustees feel have been addressed. At the date of this report a further follow up visit is anticipated.

Apart from the above inspections the school completed the construction of the WC and ablution area in the main block. The staff and students now have access to brand new WC and ablution area complete with underfloor heating.

The school continues to upgrade and refurbish the accommodation blocks as and when needed.

The GCSE grades were the best to date with 100% of the students achieving at least 9 – 4 grades.

Financial Review

A summary of the year's finances can be found on the subsequent pages of the financial statements.

The school's principal funding source is from school fees and donations. Overheads remained fairly consistent after taking into account the increased staff costs due to the extra demand for the teaching staff to achieve a good teacher student ratio.

Reserves Policy

The Trustees considers holding unrestricted reserves amounting to approximately three months' average expenditure. At this level, the Trustees feel they would be able to continue the current activities of the charity in the event of a significant drop in funding.

The Board of Trustees is satisfied with the performance of the charity during the period and the position at April 2023 and considers the charity in a strong position to continue its activities during the coming year.

Future Plans

The Board of Trustees' future plans are to:

- * Ensure the school is stays fully compliant and that all standards are continuously met.
- * Continue to provide good quality education by investing in resources, training and staffing.
- * Complete the construction of the multi-purpose hall which will house the Islamic theology, hifz and tajweed classes. The hall will also be used for assemblies, seminars and examinations.
- * Complete the construction of a dedicated dining area which will be equipped with modernised equipment.

Trustee's Responsibilities in relation to the Financial Statements

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).

MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933
Trustees' Report

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true end fair view of charity and of the incoming resources and application of resources of the charity for that year. in preparing these financial statements the trustees are required to:

Select suitable accounting policies and then apply them consistently

Observe the method and principles in the charities SORP (FRS 102)

Make judgments 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 the going concern basis unless it is inappropriate to presume that the charity will continue

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 and the regulations made under that Act. 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 on 3rd May 2023.

 Name ABOULLAH MEMI

 Name FARUQ NANA

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933**

Opinion

We have audited the financial statements of Madina-Tul-Uloom Al Islamiya for the year ended 31st August 2021 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement 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 charity's affairs as at 31st August 2021, 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 Charities Act 2011.

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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 trustees' 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 charity'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 trustees 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.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 4 and 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.


**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
MADINA-TUL-ULOOM AL ISLAMIYA
Charity Registered number : 326933**

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



MR AKBAR DEDAT (Senior Statutory Auditor)

For and on behalf of:

CRYSTAL BUSINESS SERVICES LTD

Chartered Accountants/Registered Auditor

264, Stoney Stanton Road. Coventry. CV1 4FP.

Crystal Business Services Ltd. is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

3rd May 2023

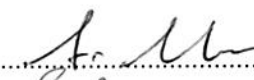
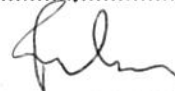
MADINA-TUL-ULOOM AL-ISLAMIYA**Statement of Financial Activities - (Income and Expenditure Account)****Year Ended 31st August 2021**

	Notes	31/08/21 £	31/08/20 £
INCOMING RESOURCES			
Donations	1	657,211	125,497
Incoming resources from charitable activities	1	603,173	527,734
Total incoming resources		1,260,384	653,231
RESOURCES EXPENDED			
Charitable activities			
Catering		62,221	49,241
Staff costs	2	499,980	499,833
Job retention scheme grants		(116,993)	(56,487)
School stationery, examination fees, training		16,880	31,733
		<u>462,088</u>	<u>524,320</u>
Support Costs			
Office costs		3,300	8,010
Repairs and Maintenance		41,245	14,549
Rates		9,074	8,588
Travel		1,531	418
Utilities		77,223	71,850
Waste collection, cleaning		7,509	10,236
Insurance		4,100	3,198
Bank charges		3,322	-
Leasing costs		5,070	-
Miscellaneous expenses		2,128	-
Depreciation	4	69,433	40,709
		<u>223,935</u>	<u>157,558</u>
Governance costs			
Accountancy and legal fees		-	3,000
Inspection costs		5,183	3,351
		<u>5,183</u>	<u>6,351</u>
Total resources expended		691,206	688,229
NET INCOMING RESOURCES		569,178	-34,998
Balance at 1st September 2020		2,792,622	2,827,620
TOTAL FUNDS CARRIED FORWARD		3,361,800	2,792,622

MADINA-TUL-ULOOM AL-ISLAMIYA
Balance Sheet
as at 31st August 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	4	3,198,691	2,912,770
Current assets			
Debtors	5	4,628	24,373
Cash at bank and in hand		<u>287,216</u>	<u>54,149</u>
		291,844	78,522
Creditors: amounts falling due within one year	6	(51,210)	(80,845)
Net current assets		<u>240,634</u>	<u>-2,323</u>
Total assets less current liabilities		3,439,325	2,910,447
Creditors: amounts falling due after one year	7	(77,525)	(117,825)
Net assets		<u>3,361,800</u>	<u>2,792,622</u>
FUNDS			
Unrestricted funds		1,657,294	1,088,116
Transfer from permanent endowment		<u>117,973</u>	<u>-</u>
		1,775,267	1,088,116
Permanent endowment		-	117,973
Revaluation reserve		1,586,533	1,586,533
Total Funds		<u>3,361,800</u>	<u>2,792,622</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3rd May 2023.


 Name ABDULLAHI MEWI

 Name FARUQ NANA

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MADINA-TUL-ULOOM AL ISLAMIYA**

Cash Flow Statement - Year Ended 31st August 2021

	2021	2020
	£	£
<u>Cash Flows From Operating Activities</u>		
Net Incoming Resources (exc. interest earned)	569,178	(34,998)
Depreciation	69,433	40,709
Movements in Debtors	19,745	(9,086)
Movements in Creditors	<u>(69,935)</u>	<u>79,127</u>
	588,421	75,752
<u>Cash Flows From Investing Activities</u>		
Purchase of Fixed Assets	(355,354)	(54,768)
Capital grants received	<u>-</u>	<u>-</u>
Changes in Cash/Cash equivalents	233,067	20,984
Cash/ Cash equivalents At 1st September 2020	54,149	33,165
Cash/ Cash equivalents At 31st August 2021	<u>287,216</u>	<u>54,149</u>
<u>Analysis of Cash/Cash Equivalents</u>		
Bank account balances	282,338	47,172
Cash in hand	<u>4,878</u>	<u>6,977</u>
	<u>287,216</u>	<u>54,149</u>

MADINA-TUL-ULOOM AL ISLAMIYA

Notes to the Accounts For The Year Ended 31st August 2021

1 ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing that accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

Incoming Resources:

Donations, legacies and similar incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the donation, legacy or similar income and any conditions for receipt are met.
- the trustees are reasonably certain they will receive it; and
- the trustees are reasonably certain that the value can be reliably measured.

Tax reclaims on donations and gifts

Incoming resources from tax claims are included on the SOFA at the same time as the gift to which they relate, to the extent that tax recoverability is certain.

Incoming resources from fund raising

These are reported gross in the SOFA.

Gifts in kind for sale or distribution

These are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for use by the charity

These are included in the SOFA as incoming resources when receivable

Intangible income (e.g. donated facilities)

This is only included in the accounts when the benefit received is actually quantifiable, receivable and material, and the cost is being borne by a third party. When included it is valued at the lower of the cost borne by the third party, and the reasonable estimate of the value to the charity

Investment income

This and any associated tax credits are included in the accounts when receivable.

Expenditure & Liabilities:

Liability recognition

Generally liabilities are recognised as soon as there is a legal obligation or constructive obligation committing the charity to expenditure

MADINA-TUL-ULOOM AL ISLAMIYA
Notes to the Accounts For The Year Ended 31st August 2021

Assets:

Tangible fixed assets for use by the charity

These are only capitalised when they can be used for more than a year and cost more than £250. They are valued at cost or a reasonable value on receipt. The charity does not have a policy of revaluation.

Depreciation is charged on a reducing balance basis over the estimated useful life of the underlying asset.

The following rates apply:

Plant & Equipment	25% reducing balance
Buildings	2% reducing balance

Value Added Tax

Expenditure is shown inclusive of VAT.

Funds

Restricted

Restricted funds are subject to specific conditions imposed by the donors

Permanent Endowment

The capital of such funds will be held until the objectives of the Trust are satisfied.

2 SALARIES AND WAGES

Detailed information covering all the employees of the charity:

	Total 2021 £	Total 2020 £
Gross wages and salaries	487,489	488,583
including Employer's NI costs and Pension contributions	12,491	11,250
Total staff costs	499,980	499,833
Average number of employees for the year	<u>47</u>	<u>48</u>

(No employees were paid more than £60,000).

The trustees received no pay in executing their duties as trustees. However, they received remuneration for the following services.

	Role	Salary (£)
Mr Abdullah Memi	Head Teacher	11,358
Mr Mohammed Faruq Nazir Ahmed Nana	Teacher	10,237
Mr Yusuf Ebrahim Lorgat	Teacher	11,358

All payments are sanctioned by the Governance Documents as allowed by the Charity Commission. Had the Charity employed external individuals to fill these positions then the cost to the Charity would have been significantly higher.

3 TRUSTEES AND OTHER RELATED PARTIES

Trustee Expenses:

No expenses were paid to trustees during the year.

Related party transactions:

There were no related party transactions of the charity in the period.

MADINA-TUL-ULOOM AL ISLAMIYA
Notes to the Accounts For The Year Ended 31st August 2021

4.TANGIBLE FIXED ASSETS

	Land & Buildings	Plant & Equip - ment	Totals
	£	£	£
Cost			
At 1st September 2020	3,187,030	63,148	3,250,178
Additions	<u>341,864</u>	<u>13,490</u>	<u>355,354</u>
At 31st August 2021	3,528,894	76,638	3,605,532
Depreciation			
At 1st September 2020	278,470	58,938	337,408
Charge for year	<u>65,008</u>	<u>4,425</u>	<u>69,433</u>
At 31st August 2021	343,478	63,363	406,841
Net Book Value			
At 31st August 2021	<u>3,185,416</u>	<u>13,275</u>	<u>3,198,691</u>
At 31st August 2020	<u>2,908,560</u>	<u>4,210</u>	<u>2,912,770</u>

5. DEBTORS

	2021	2020
Trade debtors & prepayments	<u>4,628</u>	<u>24,373</u>
	15,250	24,373

6 CREDITORS: Amounts falling due within one year

	2021	2020
Trade Creditors & Accruals	<u>51,210</u>	<u>80,845</u>
	51,210	80,845

7.CREDITORS: Amounts falling due after one year

	2021	2020
	£	£
Personal Loans	<u>77,525</u>	<u>117,825</u>
	77,525	117,825

The loan to the Charity is interest free, unsecured and not repayable on demand.

8 CONTINGENT LIABILITIES

Except as reflected in the Financial Statements, there were no contingent liabilities at 31 August 2021 (2020: £NIL)

9 OTHER INFORMATION

1. Capital Commitments

There were no capital commitments at the year end.

2. The charity has not given any guarantees to third parties that could be called on at the year end.

3. The charity has not granted any loans that are outstanding at the year end to any institution associated with the charity.

4 The charity did not make any ex-gratia payments during the year.

MADINA-TUL-ULOOM AL ISLAMIYA
Notes to the Accounts For The Year Ended 31st August 2021

10 DECLARATIONS BY TRUSTEES

Designated Funds

The charity does not have any designated funds.

Discontinued, continuing and acquired operations

All the charity's operations are continuing and there no operations that were discontinued or acquired during the year.

Permanent Endowment Fund

The trustees, after having made all enquiries with previous professional advisors and trustees, have decided that this fund is no longer appropriate. They have decided to move it to unrestricted funds.

Revaluations

None of the charity's functional fixed assets have been revalued during the year.

Subsidiaries

The charity has no subsidiary undertakings.

MADINA-TUL-ULOOM AL ISLAMIYA

England & Wales - Charity number 326933

Accounts

REGISTERED CHARITY NUMBER: 326933

MADINA-TUL-ULOOM AL ISLAMIYA
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

MADINA-TUL-ULOOM AL ISLAMIYA

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

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Income & Expenditure Statement	17

MADINA-TUL-ULOOM AL ISLAMIYA

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020**

The Trustees present their report and unaudited financial statements of the charity for the year ended 31 August 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

CHARITY NUMBER	326933
REGISTERED ADDRESS	Butts Lane Summerfield Kidderminster DY10 4BH
TRUSTEES	Mr Ahmed Patas Dr Mohammed Ashraf Gulam Makadam Mr Sayeed Ahmed Peerbhai Mr Ahmed Ali Mr Abdullah Memi Mr Mohammed Faruq Nazir Ahmed Nana Mr Yusuf Ebrahim Lorgat Mr Maksud Ahmed Gangat
SECRETARY	Mr Abdullah Memi
ACCOUNTANTS	Mayfield 1st Floor, Unit 5 Highgate Business Centre Highgate Road Birmingham B12 8EA
BANKERS	Natwest

MADINA-TUL-ULOOM AL ISLAMIYA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

TRUSTEES' REPORT

The Trustees present their annual report and unaudited financial statements for the year ended 31 August 2020 and confirm that they comply with the Charities Act 2011, as amended by the Charities Act 2006, the Trust Deed and the Charities SORP applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Administrative Information

Trustees who have served for the year ended 31 August 2020 were as follows:

Mr Ahmed Patas
Dr Mohammed Ashraf Gulam Makadam
Mr Sayeed Ahmed Peerbhai
Mr Ahmed Ali
Mr Abdullah Memi
Mr Mohammed Faruq Nazir Ahmed Nana
Mr Yusuf Ebrahim Lorgat
Mr Maksud Ahmed Gangat

Structure, Governance and Management

Introduction

Madina-Tul-Uloom Al Islamiya is an independent Islamic boarding school for boys dedicated to provide Islamic as well as secular education. It is situated in tranquil surroundings four miles southeast of Kidderminster. The teaching blocks and hostels are all situated within the 22 acres of the college. This means that the students are always on site and constantly under the care and supervision of dedicated staff. Students are allocated to hostels according to their age group.

Madina-Tul-Uloom Al Islamiya aims to educate the students and instil in them the teachings of the Holy Qur'an and practices of our Holy Prophet Muhammad (peace be upon him) as well as other arts and sciences. It also strives to promote and cultivate good behaviour, morals, mutual respect and tolerance. This in turn creates a friendly, caring and motivated environment.

Governing Document

The trust is governed by its Declaration of Trust dated 29th July 1985 and is a registered charity number 326933. The charity was established to promote the advancement of education and the advancement of the Islamic faith by the establishment of an Institution.

Management

The Trustees meet a minimum of three times a year, or more when required to consider all matters pertaining to the performance of the charity. The Trustees have appointed the head teacher and the senior leadership team who in turn are responsible for the day to day running and management of the school.

Recruitment and Induction of Trustees

The recruitment and induction of new trustees lies with the Trust. Trustees are responsible for seeking suitable applicants with a range of skills, experiences and commitments who will be an asset to the charity in its establishment and growth. New applicants are recommended to the Board, followed by circulation of their CV to all Trustees and a full discussion being held at an appropriate Board meeting for his /her recruitment. In making the appointment, the Board looks at the skills, qualifications, relevant experience, time commitment, suitable references and most importantly sharing the vision of the Trust. The Trust is committed to equality and diversity within the organisation. The current Board consists of people from community, education, theological, financial, marketing, buildings, human resources and charitable backgrounds, all of whom bring the necessary expertise to the work of the charity.

Organisational Structure

The Trustees may from time to time make such rules and regulations in their absolute discretion as they think fit for the management of the institution and may at any time vary such rules and regulations. At trustees' meetings each term, the Trustees agree the area of activity for the trust, policies and performance.

Risk Management

The Trustees continue to monitor and review major risks which the charity is exposed to and where necessary, control and implement systems and procedures to manage these risks.

To protect against any financial misappropriation, trustees and accounting staff regularly monitor and supervise the financial affairs of the charity.

We believe these measures are appropriate to the Charity's size and the nature of its operations.

Objectives and activities

The objectives of the Charity are to promote the advancement of education and the advancement of the Islamic faith by the establishment of an Institution in particular for the purposes of:

- 1) Training adults and children for the Islamic priesthood and for the further education of suitably qualified Islamic priests.
- 2) Making adequate provision for higher studies of the Holy Quran, Hadith, Fiqh, Tafseer, Islamic History and Philosophy
- 3) Providing all our pupils with a sound education, from key stage three through to higher education.
- 4) Providing a comprehensive Islamic Theology Course in accordance with the Holy Qur'an and practices of our Holy Prophet Muhammad (peace be upon him) which equips its pupils the opportunity to assume scholarly roles within their communities upon its completion.
- 5) Dispensing good-quality, external, independent careers advice and support, which results in pupils obtaining a good appreciation of different career opportunities.
- 6) Providing an environment in which students are encouraged to adopt, through understanding, Islamic codes of practice enhancing their spiritual development with an Islamic ethos.
- 7) Providing an environment in which students are encouraged to develop self-discipline, respect for oneself, fellow students and staff; contributing towards a well ordered, safe and caring school.

MADINA-TUL-ULOOM AL ISLAMIYA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

- 8) Creating an atmosphere of courtesy, tolerance, openness and trust which impedes abuse, intimidation, harassment, teasing and bullying; in line with British values.
- 9) Safeguarding and promoting the well-being of all boarders with due attention to their physical and mental health and emotional well-being.
- 10) Ensuring there are equal opportunities for all boarders regardless of their ethnic origin, culture, linguistic background and disability.
- 11) Developing an awareness and respect for differing cultures that are around us.
- 12) Helping students to understand their own immediate and long-term needs and encouraging them to be sensitive to the needs and feelings of others within the school and the community at large, bettering one's own life morally and religiously as well as the lives of others.
- 13) Encouraging students to exercise choice within the framework of the school and be aware of the effects of their choices upon themselves and upon those around them.
- 14) Developing an awareness of the importance of good citizenship and a realisation of how, as citizens, each student is equally responsible for its maintenance.
- 15) Creating an effective link with parents and guardians as major partners in the development of boarders.
- 16) Nurturing each pupil into a caring, open-minded whole person, enhancing their qualities of leadership and abilities to work as part of a team such that they are knowledgeable enquirers and thinkers and prepared suitably for the next stage in their education.

Achievements and Performance

In December 2019, the school had a full inspection. This was a joint inspection where the Independent School Standards (ISS - Education Standards) and the National Minimum Standards (NMS - Boarding/ Social Standards) were inspected.

The school passed all of the ISS and were given the following rating:

- Overall effectiveness - Requires Improvement
- Behaviour and attitudes - Good
- Personal development - Good
- The quality of education - Requires Improvement
- Leadership and management - Requires Improvement
- Sixth - form provision - Requires Improvement

There were still some shortcomings in the boarding/ social inspection and some standards were still unmet. For the remaining weaknesses, the Trustees in liaison with the school leadership team responded immediately to overcome the shortcomings by drawing up and implementing an effective action plan which included:

- Renovation of the accommodation blocks
- Fixing and replacing a number of fire doors to become fire compliant
- Devising a tool to track progress
- Update and review safeguarding procedures

In March 2020 the school had to close due to the coronavirus pandemic. From the very first day, we had live lessons to ensure minimal disruption in education. GCSE examinations were cancelled due to the pandemic and students were graded according to teacher's assessments. The grades have shown improvement over recent years.

Financial Review

A summary of the year's finances can be found on the subsequent pages of the financial statements. The school's principal funding source is from school fees and donations. Overheads remained fairly consistent after taking into account the increased staff costs due to the extra demand for the teaching staff to achieve a good teacher student ratio.

Reserves Policy

The Trustees considers holding unrestricted reserves amounting to approximately one months' average expenditure. At this level, the Trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. Trustees closely monitor the funding to ensure that average reserve level is achieved & maintained.

The Board of Trustees is satisfied with the performance of the charity during the year and the position at 31st August 2020 and considers the charity in a strong position to continue its activities during the coming year.

Future Plans

The Board of Trustees' future plans are to:

- Ensure the school is fully compliant and that all standards are met.
- Continue to provide good quality education by investing in resources, training and staffing.
- Complete the construction of the multi-purpose hall, which will house the Islamic theology, hifz and tajweed classes. The hall will also be used for assemblies, seminars and examinations.
- Complete the construction of the WC and ablution area in the main block.
- Complete the construction of a dedicated dining area, which will be equipped with modernised equipment.

MADINA-TUL-ULOOM AL ISLAMIYA

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

Trustee's Responsibilities in relation to the Financial Statements

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law of United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

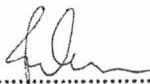
The law applicable to charities in England and Wales require the charity trustees to prepare financial statements for each period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the method and principles in the charities SORP (FRS 102)
- Make judgments 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 the going concern basis unless it is inappropriate to presume that the charity will continue

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and SORP (FRS 102). They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the period up to the date of this report are set out on page 1.

This report has been prepared in accordance with the Charities Act 2011, as amended by the Charities Act 2006, the Trust Deed and the Charities SORP applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK & Republic of Ireland (FRS 102).



.....
Approved on Behalf of the Trust
Mr Mohammed Faruq Nazir Ahmed Nana

9 June 2021

MADINA-TUL-ULOOM AL ISLAMIYA

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020**

I report to the trustees on my examination of the accounts of the above Charity for the year ended 31 August 2020, which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

It is my responsibility to:

- 1) examine the accounts under section 145 of the Charities Act 2011
- 2) to follow the procedures laid down in the general directions given by the Charity Commission under section 145 (5) (b) of the Charities Act 2011, and
- 3) to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

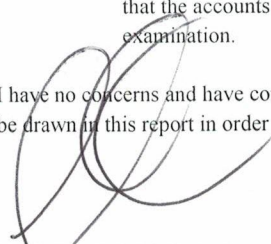
My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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 connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- a) the accounting records were not kept in accordance with section 130 of the Charities Act 2011; or
- b) the accounts did not accord with the accounting records; or
- c) the accounts did not comply with the applicable requirements concerning the form and content of the 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.


.....
Waqas Naseem FCCA
Mayfield
1st Floor, Unit 5
Highgate Business Centre
Highgate Road
Birmingham
B12 8EA

9 June 2021

MADINA-TUL-ULOOM AL ISLAMIYA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

<u>Incoming Resources</u>	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Incoming Resources from generating funds:					
Donations, legacies and similar		-	125,497	125,497	145,995
Incoming Resources from Charitable activities		-	527,734	527,734	446,795
Government Grant		56,487	-	56,487	-
TOTAL INCOMING RESOURCES		56,487	653,231	709,718	592,790
<u>Resources Expended</u>					
Costs of activities for charitable objectives	2	56,487	524,320	580,807	391,171
Support Costs	2	-	157,558	157,558	136,042
Governance Costs	2	-	6,351	6,351	6,517
TOTAL RESOURCES EXPENDED		56,487	688,229	744,716	533,730
OTHER RECOGNISED GAINS / (LOSSES):					
Gains on revaluation of fixed assets for the charity's own use	5	-	-	-	-
NET MOVEMENT IN FUNDS		-	(34,998)	(34,998)	59,060
<u>RECONCILIATION OF FUNDS</u>					
TOTAL FUNDS Brought forward		117,973	2,709,647	2,827,620	2,768,560
TOTAL FUNDS Carried forward		117,973	2,674,649	2,792,622	2,827,620

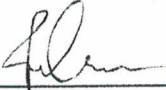
MADINA-TUL-ULOOM AL ISLAMIYA

STATEMENT OF FINANCIAL ACTIVITIES
BALANCE SHEET AS AT 31 AUGUST 2020

<u>FIXED ASSETS</u>	Notes	2020		2019	
		£	£	£	£
Freehold Property & Improvements Plant & Machinery	5		2,912,770		2,898,711
<u>CURRENT ASSETS</u>					
Debtors	6	24,373		15,287	
Cash & Bank Account Balances		54,149		33,165	
		<u>78,522</u>		<u>48,452</u>	
<u>LESS CREDITORS:</u> Amounts Falling Due Within One Year	7	<u>(80,845)</u>		<u>(77,518)</u>	
NET CURRENT (LIABILITIES) ASSETS			(2,323)		(29,066)
<u>LESS CREDITORS:</u> Amounts Falling Due after more than One Year	8		(117,825)		(42,025)
TOTAL ASSETS LESS TOTAL LIABILITIES			<u><u>2,792,622</u></u>		<u><u>2,827,620</u></u>
<u>THE FUNDS OF THE CHARITY:</u>					
<u>Unrestricted Funds</u>					
General/ Designated Purpose Funds B/Fwd	10	2,709,647		2,650,587	
General Purpose Funds For The Year		(34,998)		59,060	
Designated Purpose Funds For The Year		-		-	
			<u>2,674,649</u>		<u>2,709,647</u>
<u>Restricted Funds</u>					
Specific Funds B/fwd	10	117,973		117,973	
Specific Funds For the Period		-		-	
			<u>117,973</u>		<u>117,973</u>
TOTAL CHARITY FUNDS			<u><u>2,792,622</u></u>		<u><u>2,827,620</u></u>

The notes at pages 10 to 16 form part of these accounts.

The financial statements were approved by the Board of Trustees on 9th June 2021 and were signed on its behalf by:



Mr Mohammed Faruq Nazir Ahmed Nana

1 ACCOUNTING POLICIES**Basis of Preparation**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing that accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

Incoming Resources:

Donations, legacies and similar incoming resources	These are included in the Statement of Financial Activities (SOFA) when: <ul style="list-style-type: none"> - the charity becomes entitled to the donation, legacy or similar income and any conditions for receipt are met. - the trustees are reasonably certain they will receive it; and - the trustees are reasonably certain that the value can be reliably measured.
Tax reclaims on donations and gifts	Incoming resources from tax claims are included on the SOFA at the same time as the gift to which they relate, to the extent that tax recoverability is certain.
Incoming resources from fund raising	These are reported gross in the SOFA.
Gifts in kind for sale or distribution	These are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
Gifts in kind for use by the charity	These are included in the SOFA as incoming resources when receivable.
Intangible income (e.g. donated facilities)	This is only included in the accounts when the benefit received is actually quantifiable, receivable and material, and the cost is being borne by a third party. When included it is valued at the lower of the cost borne by the third party, and the reasonable estimate of the value to the charity.
Investment income	This and any associated tax credits are included in the accounts when receivable.

MADINA-TUL-ULOOM AL ISLAMIYA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

Expenditure & Liabilities:

Liability recognition Generally liabilities are recognised as soon as there is a legal obligation or constructive obligation committing the charity to expenditure.

Assets:

Tangible fixed assets for use by the charity These are only capitalised when they can be used for more than a year and cost more than £250. They are valued at cost or a reasonable value on receipt. The charity does not have a policy of revaluation. Depreciation is charged on a reducing balance basis over the estimated useful life of the underlying asset. The following rates apply:

Plant & Equipment 25%

Buildings are depreciated at 2% reducing balance basis.

Value Added Tax Expenditure is shown inclusive of VAT.

Funds

Restricted Restricted funds are subject to specific conditions imposed by the donors

Permanent Endowment The capital of such funds will be held until the objectives of the Trust are satisfied.

2 EXPENDITURE

The Charity has analysed its resources expended on the functional basis provided by the SORP.

Costs of activities for charitable objectives	Restricted Funds £	Unrestricted Funds £	Total 2020 £	Total 2019 £
Catering	-	49,241	49,241	47,899
Wages	56,487	443,346	499,833	310,511
School stationery	-	3,819	3,819	4,011
Study Material, Exam Fee & Training	-	27,914	27,914	28,750
	56,487	524,320	580,807	391,171

MADINA-TUL-ULOOM AL ISLAMIYA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

Support Costs	Restricted Funds £	Unrestricted Funds £	Total 2020 £	Total 2019 £
Office costs	NIL	8,010	8,010	8,414
Repairs & maintenance	NIL	14,549	14,549	5,851
Rates	NIL	8,588	8,588	6,757
Travel	NIL	418	418	100
Utilities	NIL	71,850	71,850	71,377
Waste collection	NIL	10,236	10,236	6,559
Insurance	NIL	3,198	3,198	3,000
Depreciation	NIL	40,709	40,709	33,984
	NIL	157,558	157,558	136,042

Governance Costs	Restricted Funds £	Unrestricted Funds £	Total 2020 £	Total 2019 £
Audit and Accountancy fee	NIL	3,000	3,000	3,000
Inspection fee	NIL	3,351	3,351	3,517
	NIL	6,351	6,351	6,517

3 SALARIES AND WAGES

Detailed information covering all the employees of the charity:

	Total 2020 £	Total 2019 £
Gross wages and salaries including Employer's NI costs and Pension contributions	499,833	310,511
Total staff costs	499,833	310,511
Average number of employees for the year	48	45

(No employees were paid more than £60,000).

The trustees received no pay in executing their duties as trustees. However, they received remuneration for the following services:

	Role	Salary (£)
Mr Abdullah Memi	Head Teacher	11,029.77
Mr Mohammed Faruq Nazir Ahmed Nana	Teacher	10,027.30
Mr Yusuf Ebrahim Lorgat	Teacher	11,029.77

All payments are sanctioned by the Governance Documents as allowed by the Charity Commission. Had the Charity employed external individuals to fill these positions then the cost to the Charity would have been significantly higher.

MADINA-TUL-ULOOM AL ISLAMIYA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

4 TRUSTEES AND OTHER RELATED PARTIES

Trustee Expenses: No expenses were paid to trustees during the year.

Related party transactions: There were no related party transactions of the charity in the period.

5 TANGIBLE FIXED ASSETS

	Land & Buildings £	Plant & Equipment £	Total £
<u>Cost</u>			
As At 1 September 2019	3,132,262	63,148	3,195,410
Additions	54,768	-	54,768
Revaluation	-	-	-
As At 31 August 2020	3,187,030	63,148	3,250,178
<u>Depreciation</u>			
As At 1 September 2019	239,165	57,534	296,699
Charge for the period	39,305	1,404	40,709
As At 31 August 2020	278,470	58,938	337,408
<u>Net book value</u>			
As At 31 August 2020	2,908,560	4,210	2,912,770
As At 31 August 2019	2,893,097	5,614	2,898,711

6 DEBTORS

	2020 £	2019 £
Trade debtors & prepayments	24,373	15,287
	24,373	15,287

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

7 CREDITORS: Amounts falling	2020	2019
Trade Creditors & Accruals	80,845	77,518
	<u>80,845</u>	<u>77,518</u>

8 CREDITORS: Amounts falling due after one year	2020 £	2019 £
Loan	117,825	42,025
Total	<u>117,825</u>	<u>42,025</u>

The loan to the Charity is interest free, unsecured and not repayable on demand.

9 CONTINGENT LIABILITIES

Except as reflected in the Financial Statements, there were no Contingent Liabilities at 31 August 2020 (2019: £NIL)

MADINA-TUL-ULOOM AL ISLAMIYA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

10 RESERVES

Fund Name

	<i>Permanent Endowment</i>	<i>Restricted Income Fund</i>	<i>Unrestricted Income Fund</i>	<i>Total</i>
Incoming Resources		56,487	653,231	709,718
Expenditure		(56,487)	(688,229)	(744,716)
Transfers				
Gains on Revaluation		-	-	-
Net movement				
	-	-	(34,998)	(34,998)
As At 1 September 2019	117,973	-	2,709,647	2,827,620
As At 31 August 2020	117,973	-	2,674,649	2,792,622

ENDOWMENT & RESTRICTED FUNDS

<i>Fund Name</i>	<i>Type PE, EE or RF</i>	<i>Purpose and Restrictions</i>
Freehold Buildings	PE	Freehold buildings held in trust for the charity

11 OTHER INFORMATION

1 Capital Commitments

There were no capital commitments at the year end.

2 The charity has not given any guarantees to third parties that could be called on at the year end.

3 The charity has not granted any loans that are outstanding at the year end to any institution associated with the charity.

4 The charity did not make any ex-gratia payments during the year .

5 The charity received restricted funds from the government under Job Retention Scheme and spent it accordingly.

MADINA-TUL-ULOOM AL ISLAMIYA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

12 DECLARATIONS BY TRUSTEES

Adequacy of assets to meet fund restrictions	Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.
Change in year end	During the year, the trustees have not made any changes to the accounting period.
Designated Funds	The charity does not have any designated funds, except one "Permanent Endowment".
Discontinued, continuing and acquired operations	All the charity's operations are continuing and there no operations that were discontinued or acquired during the year.
Funds in deficit	No funds (unrestricted, designated, restricted or endowment) are in cash deficit at the balance sheet date.
Inalienable or historic assets	The charity had no assets at the balance sheet classed as inalienable or historic.
Inter-fund loans	There were no inter-fund loans outstanding at the balance sheet date.
Revaluations	None of the charity's functional fixed assets have been revalued during the year and the charity does not have a policy of revaluation of these assets.
Subsidiaries	The charity has no subsidiary companies.
Uncapitalised fixed assets	The charity has no material fixed assets which have not been capitalised and included on the balance sheet.

MADINA-TUL-ULOOM AL ISLAMIYA

INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2020

	Restricted Funds £	Unrestricted Funds £	Total 2020 £	Total 2019 £
<u>INCOME</u>				
Donations	-	125,497	125,497	145,995
Fee Income	-	527,734	527,734	446,795
Government Grant	56,487	-	56,487	-
	<u>56,487</u>	<u>653,231</u>	<u>709,718</u>	<u>592,790</u>
<u>Expenditure</u>				
<u>Costs of activities for charitable objectives</u>				
Catering	-	49,241	49,241	47,899
Wages	56,487	443,346	499,833	310,511
Stationery & Postage	-	3,819	3,819	4,011
Study Material, Exam Fee & Training	-	27,914	27,914	28,750
	<u>56,487</u>	<u>524,320</u>	<u>580,807</u>	<u>391,171</u>
<u>Support Costs</u>				
Office costs	-	8,010	8,010	8,414
Repairs & maintenance	-	14,549	14,549	5,851
Rates	-	8,588	8,588	6,757
Travel costs	-	418	418	100
Utilities	-	71,850	71,850	71,377
Waste collection	-	10,236	10,236	6,559
Insurance	-	3,198	3,198	3,000
Depreciation	-	40,709	40,709	33,984
	<u>-</u>	<u>157,558</u>	<u>157,558</u>	<u>136,042</u>
<u>Governance Costs</u>				
Book-Keeping, Accountancy & Audit	-	3,000	3,000	3,000
Inspection Fee	-	3,351	3,351	3,517
	<u>-</u>	<u>6,351</u>	<u>6,351</u>	<u>6,517</u>
TOTAL EXPENDITURE	<u>56,487</u>	<u>688,229</u>	<u>744,716</u>	<u>533,730</u>
EXCESS INCOME OVER EXPENDITURE	<u>-</u>	<u>(34,998)</u>	<u>(34,998)</u>	<u>59,060</u>