

DAR UL ULOOM ISLAMIA RIZWIA (BRALAWAI)

England & Wales · Charity number 517381

Details

Other names	DAR UL ULOOM ISLAMIA RIZWIZ (BRALAWAI), CJMGS
Status	Registered
Legal form	Trust
Registered	1986-04-18
Register	View on the Charity Commission register

Contact

Address Central Jamia Mosque Ghamkol Sharif
150 Golden Hillock Road
Small Heath
Birmingham
B10 0DX

Phone 0121 773 7277

Email Ahsan.ulhaq@aol.com

Activities

Objects: THE OBJECTS OF THE CHARITY SHALL BE TO PROMOTE FOR THE BENEFIT OF PERSONS WHO PROFESS THE FAITH OF DAR UL ULOOM ISLAMIA RIZWIN (BRALAWAI) AND WHO ARE RESIDENT IN THE CITY OF BIRMINGHAM BY:- (A) THE ADVANCEMENT OF EDUCATION PARTICULARLY RELIGIOUS EDUCATION AND IN THE PRINCIPLES OF THE ISLAMIC FAITH BY THE ESTABLISHMENT, SUPPORT, MAINTENANCE AND MANAGEMENT OF A SCHOOL AND BY THE PROVISIONS OF SCHOLARSHIPS AND BURSARIES TENABLE AT THE SAID SCHOOL. (FOR FURTHER DETAILS OF OBJECTS SEE CLAUSE 2 OF THE TRUST DEED).

Activities: The principal object of the charity is to provide a place of worship, religious teachings, community services and education centre for the benefit of the local community

Classification

- **How:** Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Accommodation/housing, Religious Activities, Economic/community Development/employment
- **Who:** People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** CITY OF BIRMINGHAM
- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£499,488	£859,543	-	-
2024-03-31	£521,326	£864,995	£8,527,014	9
2023-03-31	£293,492	£827,513	-	-
2022-03-31	£367,917	£883,356	-	-
2021-03-31	£283,002	£530,330	-	-

Trustees

Name	Role	Appointed
ABDUL KHALIQ		
Ahsan UI Haq		
Asif Quayum		2020-06-13
Jamil Bashir		2020-06-30
Mohammed Konane		2020-07-23
Zahir Abbas		2019-12-01

DAR UL ULOOM ISLAMIA RIZWIA (BRALAWAI)

England & Wales - Charity number 517381

Accounts

**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2025
for
Dar Ul Uloom Islamia Rizwia (Bralawai)**

Locke Williams Associates LLP
Chartered Accountants
Registered Auditors
Studio 2
50-54 St Pauls Square
Birmingham
West Midlands
B3 1QS

Dar UI Uloom Islamia Rizwia (Bralawai)

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for the Year Ended 31 March 2025**

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Dar Ul Uloom Islamia Rizwia (Bralawai)

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

As the Charity continues to improve its governance, it has agreed with the Charity Commission to change its current Trust Deed, that was approved in 1986, to a new Charitable Incorporated Organisation (CIO), which has been given approval. Though this change took place in late 2023, and not in the financial year being reported it is a significant material change, and therefore it is noted here. The Board of Trustees are in the process of implementing the new constitution, which will be completed in the coming period.

The objects of the Charity are to promote for the benefit of persons who profess the faith of Dar ul Uloom Islamia Rizwia (Bralawai) and who are resident in the city of Birmingham, by:

- (i) the advancement of education particularly religious education and in the principles of the Islamic faith by the establishment, support, maintenance and management of a school and by the provisions of scholarships and bursaries tenable at the said school.
- (ii) the propagation advancement and practice of the Islamic Religion according to the said faith by the acquisition maintenance and furnishing of a place or places for religious worship and by the holding of religious services;
- (iii) the relief of poverty; and
- (iv) the provision of facilities by associating the local authorities, voluntary organisations and the said persons in a common effort to provide such facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said persons and the establishment or the securing of the establishment of a community centre and the maintenance or the co-operation with any local statutory authority in the maintenance and management of such centre for activities promoted by the Charity and its constituent bodies in furtherance of these objects.

Charitable purpose

The purpose of the Charity is to help local people fulfil their personal potential both as people of faith and more generally. To help beneficiaries to reduce poverty on an individual basis, in their families and networks and in their local neighbourhoods.

- The Charity will endeavour to fulfil this trust by the implementation of its objects (as above), in particular by:
- Advancing education, particularly religious education in the principles of the Islamic faith through the Education Centre and related activities;
- Maintaining the Central Jamia Mosque Ghamkol Sharif on Golden Hillock Road (the Masjid) as a place of religious worship and providing appropriate services that meet the needs of the local community and others who attend the Masjid;
- The relief of poverty; and
- The provision of services, either directly or in partnership with other appropriate organisations, in the interest of social welfare, recreation and leisure to improve the quality of life of local people.

Dar Ul Uloom Islamia Rizwia (Bralawai)

Report of the Trustees for the Year Ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Public benefit

Taking into consideration our purpose and objectives and in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, we have concluded:

That the aims and work done give identifiable benefits to the local community and both indirectly and directly to individuals in need;

That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay; and

That there is no detriment or harm arising from the aims or activities described above.

Volunteers

We would like to take this opportunity once again to recognise and appreciate the immense effort and sacrifice of our dedicated and loyal volunteers, who have helped throughout the year.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Mosque/Masjid:

- The facilitation of the 5 daily prayers, including the Friday prayer
- Eid ul-Fitr and Eid ul-Adha
- Supplementary Islamic classes for children 5yrs to 16 yrs old
- Funeral prayers along with religious support services for the bereaved families
- Islamic Counselling Services
- Weddings, in accordance with Islamic law
- The facilitation of Ramadan and the recitation of the Holy Qur'an
- Annual Mawlid Un Nabi (Peace and Blessings Be Upon Him)
- Annual Urs Shareef of Hazrat Qibla Zinda Pir Sahib (ra)
- Gatherings (regular events throughout the year) of Sayyiduna Shaykh Abdul Qadir Jilani (r.a)
- Lectures in English
- Weekly Khatam-e-Khawajgan and Dhikr gatherings
- Weekly recital of Qasida al-Burda Sharif
- Birmingham Community Fridge (BCF) food bank opened to provide essentials to the needy

These services and programs are vital in ensuring that the Masjid functions not only as a place for prayer but also as a centre of spiritual learning, emotional support, and community bonding. They provide a comprehensive approach to religious life, focusing on worship, spiritual growth, family support, and community cohesion.

Sister's Gatherings

These gatherings aim to create a space for women to come together and build a sense of community and belonging, supporting each other in their personal and spiritual journeys. They offer opportunities for learning, sharing experiences and strengthening relationships between women in the local community.

Dar Ul Uloom Islamia Rizwia (Bralawai)

Report of the Trustees for the Year Ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

Community Projects:

The Charity's involvement in post-16 education for women, in partnership with South City College Birmingham, offers an important opportunity for personal and professional development. This collaboration provides a variety of benefits, such as:

- **Access to Education:** Empowering local women by giving them the chance to further their education, whether through vocational training, academic courses, or personal development programs.
- **Skills Development:** Offering a range of courses that help women build practical skills that can enhance their career prospects, improve their confidence, and contribute to the community in meaningful ways.
- **Support Environment:** Providing a supportive learning environment that understands the specific challenges women may face, helping them balance studies with family responsibilities or other commitments

Fundraising activities

The Charity does not carry out any off-site fund-raising. Members of our congregation/beneficiaries make voluntary donations on site, either in the office or during prayers via a sealed bucket collection or donate electronically via the donation kiosk or one of the safes located on the Mosque premises.

Carpet collection

During the month of Ramadhan, we successfully raised funds to replace the mosques 25 years old carpet. Thanks to the generous donations of beneficiaries the project was completed late September to mid October 2025. We extend our sincere gratitude to the volunteers who assisted with the removal and installation. Most of the old carpet was repurposed by other mosques and community members, ensuring continued use and blessings.

Birmingham Community Fridge (BCF)

In response to rising local poverty levels, we launched a food bank onsite in February 2025. This initiative has been a great success supported by donations and ongoing contributions of food items from the community. Currently providing dry goods, foodbank operates every Wednesday and Sunday, entirely run by dedicated volunteers.

FINANCIAL REVIEW

Financial position

During the financial year, CJMGS delivered a financial deficit of £360,055 (2023/24: deficit of £343,669).

The Trustees are actively implementing measures to improve financial stability. We have reduced payroll costs as reflected in these accounts and are rigorously reviewing all operational expenditures for further efficiencies. We are pleased to report that the investment properties are on rent now, lease secured for 5 years. Furthermore, we are conducting a strategic review of the charity property portfolio. We are pleased to report a building has been converted to a state-of-the-art NHS Mental Health clinic. This new asset provides a sustainable stream of rental income that will directly support the charity future operational costs whilst service the vital needs of the community.

Dar Ul Uloom Islamia Rizwia (Bralawai)

Report of the Trustees for the Year Ended 31 March 2025

FINANCIAL REVIEW

Legal Support

The Charity continued to incur substantial legal costs in the year ended March 2025. These costs arose from the need for continuing advice in relation to:

The challenges referred to previously and elsewhere in this report, including:

- addressing the regulatory inquiry with the Charity Commission, which concluded in October 2024
- protecting the interests of the Charity in the telecommunications renewal lease

These factors continued through the year ended March 2025 and are expected to continue through to March 2026 to a lesser degree. The Board will report as appropriate in the accounts and reports for those years, Charity has started to reduce its legal costs in the year ended March 2026.

Restrictions and Investment Powers

The Trust Deed authorises investment of surplus monies not immediately required, subject only to conditions and consents imposed by law.

Reserves policy

The Trustee Board reviews and updates its reserves policy annually to ensure its compliance with Charity Commission best practice. This requires reserves to be available to cover future contingencies and liabilities. The Reserves Policy requires at least six months' ordinary operating expenditure to be held as unrestricted funds, equating to £275,000 at budgeted expenditure levels.

The unrestricted general free reserves at 31 March 2025 were £751,491 (2024: £1,095,154). Free reserves are reserves which do not include restricted funds, designated funds of £7,337,938 or funds tied up in the other fixed assets of £44,594.

Restricted reserves at the end of the year amount to £32,530 (2024: £25,484).

Going concern

The Charity reported a cash outflow of £288,394 for the year. It has available bank balances of £499,110 at 31 March 2025.

Further details regarding Going Concern, in light of the impending transfer to the new CIO, are provided in note 1 of the accounts.

CHARITY COMMISSION

Since the closure of Charity Commission inquiry, Board of Trustees have been working through the recommendations and affirm our continued commitment to making improvements towards governance, administration, and management.

Dar Ul Uloom Islamia Rizwia (Bralawai)

Report of the Trustees for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity, which has the working name of 'Central Jamia Mosque Ghamkol Sharif' (CJMGS), is an unincorporated charity established by Deed of Trust, dated 16 January 1986 and registered with the Charity Commission on 18 April 1986. The Deed of Trust was amended by a resolution made under s280 of the Charities Act 2011 on 29 November 2019.

The Trustees have successfully registered, as advised by the Charity Commission a CIO, with the closure of the Inquiry the Board will now move to transferring from the Trust Deed to the CIO, in due course.

Recruitment and appointment of new trustees

No new Trustees were appointed during this period.

Organisational structure

The Charity is principally based in Birmingham, UK but works with organisations across the United Kingdom. The Trustees are responsible for the governance of the Charity, and the day-to-day management is performed by the Trustees and other volunteers, as well as some paid staff for administration of the Mosque and teachers for the Madrassa School.

Key management remuneration

The trustees consider the Board of Trustees and the Manager as comprising the senior management personnel of the charity in charge of directing and controlling the charity and running and operating the Charity, with the principal day-to-day administration and management responsibilities with the Manager of the Charity. All Trustees give their time freely and no Trustee remuneration was paid in the year. Any trustee expenses are detailed in note 8 to the accounts.

The pay of the charity's manager is in line with national minimum wage may be increased in accordance with average earnings index.

Related parties

There is a related party interest, Golden Hillock Islamic Funerals Ltd (company number 12708494). One of the company directors, Mohammed Konane, is also a Trustee of the Charity.

The Company is no longer trading and will be dissolved in the coming period. £40,000 profits have been donated in January 2025 to the charity by Golden Hillock Islamic Funerals Ltd. We have opened a new funeral business GS Funerals Services UK CIC (company number 16465193) in May 2025..

Risk management

The trustees actively review the major risks which the charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- 1 **Regular Risk Reviews:** Trustees frequently assess the risks the Charity faces.
- 2 **Assessment of Systems and Procedures:** The Current systems are evaluated to ensure they effectively mitigate risks.
- 3 **Implementation of Mitigation Procedures:** Steps are taken to minimise any potential impact if risks arise.
- 4 **Ongoing Review by Trustees:** The Strategy is regularly reviewed to adapt to changing risks or circumstances.

Dar Ul Uloom Islamia Rizwia (Bralawai)

**Report of the Trustees
for the Year Ended 31 March 2025**

ACKNOWLEDGEMENTS

We are deeply grateful to our accountants and auditors, Locke Williams Associates LLP, for their continued support in completing our annual return and accounts for the previous year. Their expertise has been instrumental in ensuring we meet our legal obligations by filing the report and accounts on time. We look forward to working with them to make further improvements in this area.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

517381

Principal address

Central Jamia Mosque Ghamkol Sharif
150 Golden Hillock Road
Small Heath
BIRMINGHAM
B10 0DX

Trustees

Mr Ahsan Ul-Haq
Mr Abdul Khaliq
Mr Zahir Abbas
Mr Asif Quayum
Mr Mohammed Konane
Mr Jamil Bashir

The following trustees (and former trustees) hold title to property belonging to the charity as custodian or nominee:

Trustees:

Mr Ahsan Ul-Haq
Mr Abdul Khaliq
Mr Zahir Abbas
Mr Asif Quayum
Mr Jamil Bashir
Mr Mohammed Konane

Former Trustees:

Al Haj Shaikh Muhammad Abdullah Khan
Al-Haj Fazal Illahi
Mohammad Saleem Akhtar
Al Haj Talib Hussain

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Locke Williams Associates LLP
Chartered Accountants
Registered Auditors
Studio 2
50-54 St Pauls Square
Birmingham
West Midlands
B3 1QS

Bankers

United Bank UK

Dar Ul Uloom Islamia Rizwia (Bralawai)

**Report of the Trustees
for the Year Ended 31 March 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

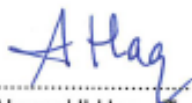
Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 in business.

The trustees are responsible for keeping proper accounting records which 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 The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 28 January 2026 and signed on its behalf by:



.....
Mr Ahsan Ul-Haq - Trustee

Report of the Independent Auditors to the Trustees of Dar Ul Uloom Islamia Rizwia (Bralawai)

Opinion

We have audited the financial statements of Dar Ul Uloom Islamia Rizwia (Bralawai) (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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.

Matters on which we are required to report by exception

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

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; 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.

Report of the Independent Auditors to the Trustees of Dar Ul Uloom Islamia Rizwia (Bralawai)

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the charity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, we:

- obtained an understanding of the nature of the sector, including the legal and regulatory frameworks
- that the charity operates in and how the charity is complying with the legal and regulatory frameworks; inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur
- including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are the Charities Act 2011, the Charities SORP (FRS 102), the charity's governing document, UK tax legislation and Charities (Protection and Social Investment) Act 2016. We performed audit procedures to detect non-compliance which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report, remaining alert to new or unusual transactions which may not be in accordance with the governing documents, inspecting correspondence and evaluating any advice received from external advisors.

**Report of the Independent Auditors to the Trustees of
Dar Ul Uloom Islamia Rizwia (Bralawai)**

We also addressed the risk of management override of internal controls, including testing journals and checking the authorisation of expenditure as part of our substantive testing, using analytical review to identify any significant or unusual transactions and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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 auditors' 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.



Locke Williams Associates LLP
Chartered Accountants
Registered Auditors
Studio 2
50-54 St Pauls Square
Birmingham
West Midlands
B3 1QS

Date: 28 January 2026

Dar UI Uloom Islamia Rizwia (Bralawai)

**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	282,841	7,046	289,887	116,516
Charitable activities					
Education centre	4	10,247	-	10,247	19,066
Investment income	3	199,354	-	199,354	383,868
Other income		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,876</u>
Total		<u>492,442</u>	<u>7,046</u>	<u>499,488</u>	<u>521,326</u>
 EXPENDITURE ON					
Charitable activities					
Charitable activities	5	<u>859,543</u>	<u>-</u>	<u>859,543</u>	<u>864,995</u>
NET INCOME/(EXPENDITURE)		(367,101)	7,046	(360,055)	(343,669)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>8,501,530</u>	<u>25,484</u>	<u>8,527,014</u>	<u>8,870,683</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>8,134,429</u></u>	<u><u>32,530</u></u>	<u><u>8,166,959</u></u>	<u><u>8,527,014</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Dar Ul Uloom Islamia Rizwia (Bralawai)

**Balance Sheet
31 March 2025**

	Notes	31.3.25 £	31.3.24 £
FIXED ASSETS			
Tangible assets	12	3,386,944	3,410,788
Investment property	13	<u>3,995,588</u>	<u>3,995,588</u>
		7,382,532	7,406,376
CURRENT ASSETS			
Debtors	14	333,343	424,940
Cash at bank and in hand		<u>499,110</u>	<u>787,504</u>
		832,453	1,212,444
CREDITORS			
Amounts falling due within one year	15	(48,026)	(91,806)
NET CURRENT ASSETS		<u>784,427</u>	<u>1,120,638</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		8,166,959	8,527,014
NET ASSETS		<u>8,166,959</u>	<u>8,527,014</u>
FUNDS			
Unrestricted funds:			
General fund		796,491	1,163,592
Freehold buildings		3,342,350	3,342,350
Investment property		<u>3,995,588</u>	<u>3,995,588</u>
		8,134,429	8,501,530
Restricted funds		<u>32,530</u>	<u>25,484</u>
TOTAL FUNDS		<u>8,166,959</u>	<u>8,527,014</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 January 2026 and were signed on its behalf by:



 Mr Zahir Abbas - Trustee



 Mr Ahsan Ul-Haq - Trustee

The notes form part of these financial statements

Dar UI Uloom Islamia Rizwia (Bralawai)

**Cash Flow Statement
for the Year Ended 31 March 2025**

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	20	<u>(289,046)</u>	<u>(522,568)</u>
Net cash used in operating activities		<u>(289,046)</u>	<u>(522,568)</u>
Cash flows from investing activities			
Return on investment		<u>652</u>	<u>-</u>
Net cash provided by investing activities		<u>652</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>787,504</u>	<u>1,310,072</u>
Cash and cash equivalents at the end of the reporting period		<u><u>499,110</u></u>	<u><u>787,504</u></u>

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The financial statements are prepared in Sterling and rounded to the nearest £1.

Critical accounting judgements and key sources of estimation uncertainty

In preparing the Financial Statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

Investment property - The trustees have revalued the property to fair value at the year end. They have based their valuation on a valuation carried out by Emma Hughes MRICS of Sanderson Weatherall on 01 April 2020. In making this estimation, it is the opinion of the trustees that the local catchment area has seen no significant change to its infrastructure or environment since 1 April 2020, and therefore the values of the properties are likely to be unchanged. This opinion is based on their local knowledge.

The trustees consider that there are no significant areas of key judgement or estimation uncertainty other than those identified in the accounting policies above.

Financial statements not prepared on a going concern basis

As noted in the Report of the Trustees, the trustees have made the decision, as advised by the Charity Commission, to change its legal structure from the current Trust Deed to a new Charitable Incorporated Organisation (CIO). The new CIO, Central Jamia Mosque Ghamkol Sharif, was registered with the Charity Commission on 3 October 2023 with the registered number 1205036.

It is the intention of the trustees to transfer all the assets, liabilities and activities to this new CIO in the coming months, doing so in an organised and orderly manner so as not to disrupt any ongoing charitable activities as they do so.

The date of transfer is expected to be within the next 6 months, subject to Charity Commission approval, who have been notified via a section 105 order by our lawyers. The Board of Trustees have also received a Transfer Deed and will be meeting next month to approve the transfer and start the process of transferring charity assets and liabilities to the CIO, Central Jamia Mosque Ghamkol Sharif, charity registration number 1205036, as well as informing all stakeholders of the change.

In light of these events, the charity is not a going concern. In preparing these financial statements, the trustees have considered that the effect of the planned for and orderly transition of the charity into the newly formed CIO, is such that there has been no requirement to materially recognise nor restate any of the assets or liabilities from those as would have been presented were going concern appropriate.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Voluntary income is received by way of grants, donations and gifts, including gift aid income where applicable, and is included in full in the statement of financial activities when receivable. Income from grants, where related to performance and specific deliverables, are accounted for when it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Income

Donated services and facilities are included at the value to the charity where this can be quantified and is material. The value of services provided by volunteers has not been included in these accounts.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. The primary functional activity of the charity is the running of the Mosque and Madrassa school. It includes both costs that can be allocated directly to this activity and those costs of an indirect nature necessary to support them.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Furniture, fittings and equipment	- 20% on cost
Motor vehicles	- 20% on cost

The Trustees consider that freehold properties are maintained in such a state of repair that their residual value is at least equal to their net book value. As a result, the corresponding depreciation would not be material and therefore, is not charged in the statement of activities. The Trustees perform annual impairment reviews in accordance with the requirements of FRS 102 to ensure that the carrying value is not higher than the recoverable amount.

All assets costing £500 or more are capitalised.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Any cash held in deposits with a longer maturity are held as long-term investments.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Dar Ul Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES - continued

Debtors

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2020 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	<u>289,887</u>	<u>116,516</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Rents received	198,702	383,868
Return on investment	<u>652</u>	<u>-</u>
	<u>199,354</u>	<u>383,868</u>

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

4. INCOME FROM CHARITABLE ACTIVITIES

		31.3.25	31.3.24
	Activity	£	£
School income	Education centre	<u>10,247</u>	<u>19,066</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Charitable activities	<u>672,901</u>	<u>186,642</u>	<u>859,543</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.25	31.3.24
	£	£
Staff costs	321,460	397,550
Water & utilities	122,445	133,221
Repairs, renewals & cleaning	49,394	35,458
Building projects	52,464	34,631
Sundries	-	2,013
Insurance	32,415	32,352
Printing, stationery & postage	8,478	4,714
Telephone, internet and IT	13,713	11,934
Bank charges	150	150
Catering etc	48,538	37,743
Donations	-	4,689
Depreciation	<u>23,844</u>	<u>26,028</u>
	<u>672,901</u>	<u>720,483</u>

7. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Charitable activities	<u>9,491</u>	<u>177,151</u>	<u>186,642</u>

Support costs, included in the above, are as follows:

	31.3.25	31.3.24
	Charitable activities £	Total activities £
Sundries	9,491	19,573
Auditors' remuneration	4,800	4,200
Other accountancy fees	1,500	1,440
Legal & consultancy fees	114,146	95,160
HR advice	2,477	2,477
Other professional fees	54,228	2,462
External trustee cost	-	<u>19,200</u>
	<u>186,642</u>	<u>144,512</u>

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

During the year, no trustee was reimbursed expenses incurred on behalf of the charity. (2023 one trustee reimbursed £8,575).

9. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	304,994	378,402
Social security costs	14,669	17,556
Other pension costs	1,797	1,592
	<u>321,460</u>	<u>397,550</u>

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Charitable activities staff	<u>23</u>	<u>29</u>

No employees received emoluments in excess of £60,000.

The full time equivalent staff as at 31 March 2025 was 8.5 (2024: 16.5).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	116,276	240	116,516
Charitable activities			
Education centre	19,066	-	19,066
Investment income	383,868	-	383,868
Other income	<u>1,876</u>	<u>-</u>	<u>1,876</u>
Total	<u>521,086</u>	<u>240</u>	<u>521,326</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>864,995</u>	<u>-</u>	<u>864,995</u>
NET INCOME/(EXPENDITURE)	(343,909)	240	(343,669)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>8,845,439</u>	<u>25,244</u>	<u>8,870,683</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>8,501,530</u></u>	<u><u>25,484</u></u>	<u><u>8,527,014</u></u>

Dar Ul Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

11. VOLUNTEERS

The Trustee Board recognise the tremendous and tireless contribution made by the charity's volunteers without which the service could not operate. We have had 29 regularly active volunteers, not including trustees, over the year, who between them contributed the equivalent of 3.1 full time equivalent staff

12. TANGIBLE FIXED ASSETS

	Freehold property £	Furniture, fittings and equipment £	Motor vehicles £	Totals £
COST				
At 1 April 2024 and 31 March 2025	<u>3,342,350</u>	<u>308,522</u>	<u>21,644</u>	<u>3,672,516</u>
DEPRECIATION				
At 1 April 2024	-	240,084	21,644	261,728
Charge for year	<u>-</u>	<u>23,844</u>	<u>-</u>	<u>23,844</u>
At 31 March 2025	<u>-</u>	<u>263,928</u>	<u>21,644</u>	<u>285,572</u>
NET BOOK VALUE				
At 31 March 2025	<u>3,342,350</u>	<u>44,594</u>	<u>-</u>	<u>3,386,944</u>
At 31 March 2024	<u>3,342,350</u>	<u>68,438</u>	<u>-</u>	<u>3,410,788</u>

13. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2024 and 31 March 2025	<u>3,995,588</u>
NET BOOK VALUE	
At 31 March 2025	<u>3,995,588</u>
At 31 March 2024	<u>3,995,588</u>

The investment properties were last valued externally in April 2020. It is the opinion of the trustees that the current fair value of these properties is not materially different from the April 2020 valuation.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	85,602	86,202
Other debtors	500	500
Prepayments and accrued income	<u>247,241</u>	<u>338,238</u>
	<u>333,343</u>	<u>424,940</u>

A petitioning creditor filled a formal request with the court against Mr. Kamran Saleem for bankruptcy proceedings in May 2025 and was successful. The Charity is now in discussions with the Bankruptcy Trustees to recover the debt from Mr. Saleem's estate alongside other creditors. The Charity subject to the outcome of these bankruptcy proceedings is also considering recovering the remaining funds owed by the principal debtor Mr Mohammed Saleem Akhtar in due course. The amount of this debt outstanding at 31 March 2025 is £85,602 and any recoverable legal costs.

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	-	15,160
Social security and other taxes	20,335	18,156
Other creditors	545	28,859
Payroll control	22,346	-
Amounts due to related party	-	25,431
Accruals and deferred income	4,800	4,200
	<u>48,026</u>	<u>91,806</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31.3.25 Total funds	31.3.24 Total funds
	£	£	£	£
Fixed assets	3,386,944	-	3,386,944	3,410,788
Investments	3,995,588	-	3,995,588	3,995,588
Current assets	799,923	32,530	832,453	1,212,444
Current liabilities	(48,026)	-	(48,026)	(91,806)
	<u>8,134,429</u>	<u>32,530</u>	<u>8,166,959</u>	<u>8,527,014</u>

17. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	1,163,592	(367,101)	796,491
Freehold buildings	3,342,350	-	3,342,350
Investment property	3,995,588	-	3,995,588
	8,501,530	(367,101)	8,134,429
Restricted funds			
Fitrana	13,995	6,806	20,801
Zakat	6,779	240	7,019
Hospital fund	4,710	-	4,710
	25,484	7,046	32,530
TOTAL FUNDS	<u>8,527,014</u>	<u>(360,055)</u>	<u>8,166,959</u>

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	492,442	(859,543)	(367,101)
Restricted funds			
Fitrana	6,806	-	6,806
Zakat	240	-	240
	<u>7,046</u>	<u>-</u>	<u>7,046</u>
TOTAL FUNDS	<u>499,488</u>	<u>(859,543)</u>	<u>(360,055)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	1,507,501	(343,909)	1,163,592
Freehold buildings	3,342,350	-	3,342,350
Investment property	3,995,588	-	3,995,588
	8,845,439	(343,909)	8,501,530
Restricted funds			
Fitrana	13,995	-	13,995
Zakat	6,539	240	6,779
Hospital fund	4,710	-	4,710
	<u>25,244</u>	<u>240</u>	<u>25,484</u>
TOTAL FUNDS	<u>8,870,683</u>	<u>(343,669)</u>	<u>8,527,014</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	521,086	(864,995)	(343,909)
Restricted funds			
Zakat	240	-	240
	<u>521,326</u>	<u>(864,995)</u>	<u>(343,669)</u>
TOTAL FUNDS	<u>521,326</u>	<u>(864,995)</u>	<u>(343,669)</u>

Dar Ul Uloom Islamia Rizwia (Bralawai)

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

17. MOVEMENT IN FUNDS - continued

Designated funds

Designated funds have been set up of £3,342,350 for the freehold properties of the Mosque and Education and £3,995,558 for the investment properties owned by the Charity as these amounts are not readily available to spend on the charitable objects of the Charity.

Restricted funds

Fitrana, also known as 'Sadaqat ul Fitr', is a compulsory charity for a Muslim, male or female, old or young. It is a form of charity which is given on the day of Eid ul Fitr, after a month of fasting, in order to expiate one's shortcomings in the month of Ramadan and also to aid poor Muslims to celebrate Eid.

Zakat is the third pillar of Islam. It requires Muslims to give 2.5% of their qualifying wealth each year to help Muslims who need it across a range of categories. Zakat is both a spiritual duty and a vital part of the Islamic social welfare system.

The donations made by beneficiaries, for the Hospital Fund, to be given to the Charity, Al-Hamd-O Lillah (Foundation) Trust, charity number 1097091, will be passed onto the charity, in the coming period.

18. EMPLOYEE BENEFIT OBLIGATIONS

There is a defined contribution pension scheme for employees. The Charity has automatically enrolled eligible jobholders into a qualifying scheme in accordance with pensions legislation. The assets of the scheme are held separately from those of the company in an independently administered fund. The fund is a Group Personal Pension Scheme with NEST. The pension cost charge for the year represents contributions payable by the charity to the fund and amounted to £1,797 (2024: £1,592). At the year-end £545 was owed to the pension scheme (2024: £329).

19. RELATED PARTY DISCLOSURES

As previously reported the Charity is pursuing a trading subsidiary for funeral undertaker duties, while it directly delivers faith-based bereavement related services; this process has commenced, and a new Community Interest Company, GS Funeral Services UK CIC was incorporated on 21 May 2025. We anticipate the trading subsidiary to be trading in the coming months.

The related party funeral company known as Golden Hillock Islamic Funeral Services Ltd (registration number 11855508), was dissolved in November 2024. The related party funeral company known as Golden Hillock Islamic Funerals Ltd (registration number 12708494), is dormant, with no intention of trading and is currently in the process of being dissolved.

During the previous year, the Charity received payments from the related party's customers to deposit in its account, which have, during this year, have been transferred to the bank account of the related party. This was agreed by the Board, as the related party bank account had been frozen, until Companies House reinstated the company. There are no amounts due to the related party at 31 March 2025.

£40,000 profits have been donated in January 2025 to the charity by Golden Hillock Islamic Funerals Ltd.

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

20. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(360,055)	(343,669)
Adjustments for:		
Depreciation charges	23,844	26,028
Return on investment	(652)	-
Decrease/(increase) in debtors	91,597	(242,778)
(Decrease)/increase in creditors	<u>(43,780)</u>	<u>37,851</u>
Net cash used in operations	<u>(289,046)</u>	<u>(522,568)</u>

21. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	<u>787,504</u>	<u>(288,394)</u>	<u>499,110</u>
	<u>787,504</u>	<u>(288,394)</u>	<u>499,110</u>
Total	<u>787,504</u>	<u>(288,394)</u>	<u>499,110</u>

22. FINANCIAL INSTRUMENTS

The carrying amount for each category of financial instrument is as follows:

	2025 £	2024 £
Financial assets measured at fair value through income and expenditure		
Investment properties	<u>3,995,588</u>	<u>3,995,588</u>

The net gains and net losses attributable to the charity's financial instruments are summarised as follows:

The net gain/(loss) recognised through net income/expenditure from financial assets measured at fair value (including changes in fair value) amounted to £nil (2024 - £nil).

DAR UL ULOOM ISLAMIA RIZWIA (BRALAWAI)

England & Wales - Charity number 517381

Accounts

**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2024
for
Dar Ul Uloom Islamia Rizwia (Bralawai)**

Locke Williams Associates LLP
Chartered Accountants
Registered Auditors
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Dar UI Uloom Islamia Rizwia (Bralawai)

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for the Year Ended 31 March 2024**

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Dar Ul Uloom Islamia Rizwia (Bralawai)

Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

As the Charity continues to improve its governance, it has agreed with the Charity Commission to change its current Trust Deed, that was approved in 1986, to a new Charitable Incorporated Organisation (CIO), which has been given approval. The new CIO was duly registered with the Charity Commission in late 2023. The Board of Trustees are in the process of implementing the transfer of the charity's assets, liabilities and operations to the new CIO, which is planned to be completed in the coming period.

The objects of the Charity are to promote for the benefit of persons who profess the faith of Dar ul Uloom Islamia Rizwia (Bralawai) and who are resident in the city of Birmingham, by:

- (i) the advancement of education particularly religious education and in the principles of the Islamic faith by the establishment, support, maintenance and management of a school and by the provisions of scholarships and bursaries tenable at the said school.
- (ii) the propagation advancement and practice of the Islamic Religion according to the said faith by the acquisition maintenance and furnishing of a place or places for religious worship and by the holding of religious services;
- (iii) the relief of poverty; and
- (iv) the provision of facilities by associating the local authorities, voluntary organisations and the said persons in a common effort to provide such facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said persons and the establishment or the securing of the establishment of a community centre and the maintenance or the co-operation with any local statutory authority in the maintenance and management of such centre for activities promoted by the Charity and its constituent bodies in furtherance of these objects.

Charitable purpose

The purpose of the Charity is to help local people fulfil their personal potential both as people of faith and more generally. To help beneficiaries to reduce poverty on an individual basis, in their families and networks and in their local neighbourhoods.

The Charity will endeavour to fulfil this trust by the implementation of its objects (as above), in particular by:

- Advancing education, particularly religious education in the principles of the Islamic faith through the Education Centre and related activities;
- Maintaining the Central Jamia Mosque Ghamkol Sharif on Golden Hillock Road (the Masjid) as a place of religious worship and providing appropriate services that meet the needs of the local community and others who attend the Masjid;
- The relief of poverty; and
- The provision of services, either directly or in partnership with other appropriate organisations, in the interest of social welfare, recreation and leisure to improve the quality of life of local people.

Dar Ul Uloom Islamia Rizwia (Bralawai)

Report of the Trustees for the Year Ended 31 March 2024

OBJECTIVES AND ACTIVITIES

Public benefit

Taking into consideration our purpose and objectives and in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, we have concluded:

- That the aims and work done give identifiable benefits to the local community and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay; and
- That there is no detriment or harm arising from the aims or activities described above.

Volunteers

We would like to take this opportunity once again to recognise and appreciate the immense effort and sacrifice of our dedicated and loyal volunteers, who have helped throughout the year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Mosque/Masjid:

- The facilitation of the 5 daily prayers, including the Friday prayer
- Eid ul-Fitr and Eid ul-Adha
- A range of religious support services for the families who have lost loved ones throughout the year
- Islamic Counselling Services
- Weddings, in accordance with Islamic law
- The facilitation of Ramadan and the recitation of the Holy Qur'an
- Annual Mawlid Un Nabi (Peace and Blessings Be Upon Him)
- Annual Urs Shareef of Hazrat Qibla Zinda Pir Sahib (ra)
- Monthly gatherings (throughout the year) of Sayyiduna Shaykh Abdul Qadir Jilani (r.a)
- Lectures
- Weekly Khatam-e-Khawajgan and Dhikr gatherings
- Weekly recital of Qasida al-Burda Sharif

These services and programs are vital in ensuring that the Masjid functions not only as a place for prayer but also as a centre of spiritual learning, emotional support, and community bonding. They provide a comprehensive approach to religious life, focusing on worship, spiritual growth, family support, and community cohesion.

Sister's Gatherings

These gatherings aim to create a space for women to come together and build a sense of community and belonging, supporting each other in their personal and spiritual journeys. They offer opportunities for learning, sharing experiences and strengthening relationships between women in the local community.

Dar Ul Uloom Islamia Rizwia (Bralawai)

Report of the Trustees for the Year Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Community Projects:

The Charity's involvement in post-16 education for women, in partnership with South City College Birmingham, offers an important opportunity for personal and professional development. This collaboration provides a variety of benefits, such as:

- Access to Education: Empowering local women by giving them the chance to further their education, whether through vocational training, academic courses, or personal development programs.
- Skills Development: Offering a range of courses that help women build practical skills that can enhance their career prospects, improve their confidence, and contribute to the community in meaningful ways.
- Support Environment: Providing a supportive learning environment that understands the specific challenges women may face, helping them balance studies with family responsibilities or other commitments.

Fundraising activities

The Charity does not carry out any off-site fund-raising. Members of our congregation/beneficiaries make voluntary donations on site, either in the office or during prayers via a sealed bucket collection or donate electronically via the donation kiosk or one of the safes located on the Mosque premises.

FINANCIAL REVIEW

Financial position

During the financial year, CJMGS delivered a financial deficit of £343,669 (2022/23: deficit of £534,021).

Legal Support

The Charity continued to incur substantial legal costs in the year ended March 2024. These costs arose from the need for continuing advice in relation to:

(a) the challenges referred to previously and elsewhere in this report, including:

- addressing the regulatory inquiry with the Charity Commission, which concluded in October 2024
- protecting the interests of the Charity in the telecommunications renewal lease

These factors continued through the year ended March 2024 and are expected to continue through to March 2025 to a lesser degree. The Board will report as appropriate in the accounts and reports for those years, Charity has started to reduce its legal costs in the year ended March 2025..

Restrictions and Investment Powers

The Trust Deed authorises investment of surplus monies not immediately required, subject only to conditions and consents imposed by law.

Reserves policy

The Trustee Board reviews and updates its reserves policy annually to ensure its compliance with Charity Commission best practice. This requires reserves to be available to cover future contingencies and liabilities. The Reserves Policy requires at least six months' ordinary operating expenditure to be held as unrestricted funds, equating to £275,000 at budgeted expenditure levels.

The unrestricted general free reserves at 31 March 2023 were £1,095,154 (2023: £1,419,935). Free reserves are reserves which do not include restricted funds, designated funds of £7,337,938 or funds tied up in the other fixed assets of £68,438..

Restricted reserves at the end of the year amount to £25,484 (2023: £25,244).

Dar Ul Uloom Islamia Rizwia (Bralawai)

Report of the Trustees for the Year Ended 31 March 2024

Going concern

The Charity reported a cash outflow of £522,568 for the year. It has available bank balances of £787,504 at the 31 March 2024.

As noted in this report and further in note 1, because of the planned transfer to the newly incorporated CIO, the trustees consider it is no longer appropriate to prepare the financial statements on a going concern basis, given that this decision has been made. The trustees are confident that the planned for and orderly transition of the charity into the newly formed CIO will have no material effect on the charity's assets or liabilities, or its ability to continue to operate under the new structure.

CHARITY COMMISSION

In October 2024, The Charity Commission concluded the Statutory Inquiry, which commenced in November 2021; and published a report of its findings on 17 October 2024, which can be found on the Charity Commission Register.

As a local community faith-based charity in a formal inquiry that lasted some 3-years, including a detailed secondary investigation by an Interim Manager, who was appointed by the Charity Commission in December 2022, was a challenging and exhausting period for all concerned. A lengthy inquiry of this calibre will result in reputational damage, including the loss of trust from our congregation and beneficiaries, as well as from our partners and stakeholders.

The reason for a 3-year inquiry was primarily based on numerous false accusations from our adversaries, who included trustees who were removed for not acting in the best interest of the charity, volunteers and staff who were dismissed, and an external contractor, whose services, and therefore payments were suspended due to a lack of due process. These false accusations included, misappropriation of funds, antisemitism, supporting terrorism, deriving personal benefit from the charity, and carrying out activities that were unconstitutional. These adversaries reported these false accusations extensively in unsubstantiated social media posts, and to mainstream newspaper media.

The Charity Commission and West Midlands Police found no such evidence to support these false allegations, however, the Charity Commission are duty bound to thoroughly investigate each, and every complaint or concern raised, even from anonymous or pseudonym accounts. We believe this was the primary reason for the 3-year inquiry.

We are grateful that the Inquiry has finally concluded, and extend our gratitude to the Charity Commission, in particular the lead investigator and the team for their professionalism, support and help during the Inquiry period. It has been a thoughtful period, in which we can assertively state that the outcome has been beneficial for the charity. We can now move forward to serve our congregation and beneficiaries in accordance with our new governing document.

The Board of Trustees accept the findings of the Inquiry and affirm their continued commitment to making improvements towards governance, administration, and management.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity, which has the working name of 'Central Jamia Mosque Ghamkol Sharif' (CJMGS), is an unincorporated charity established by Deed of Trust, dated 16 January 1986 and registered with the Charity Commission on 18 April 1986. The Deed of Trust was amended by a resolution made under s280 of the Charities Act 2011 on 29 November 2019.

The Trustees have successfully registered, as advised by the Charity Commission a CIO, with the closure of the Inquiry the Board will now move to transferring from the Trust Deed to the CIO, in due course.

Recruitment and appointment of new trustees

No new Trustees were appointed during this period.

Dar Ul Uloom Islamia Rizwia (Bralawai)

Report of the Trustees for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Charity is principally based in Birmingham, UK but works with organisations across the United Kingdom. The Trustees are responsible for the governance of the Charity, and the day-to-day management is performed by the Trustees and other volunteers, as well as some paid staff for administration of the Mosque and teachers for the Madrassa School.

The Charity receives cash donations as follows:

- 1) Friday Jumm'ah prayer and events collections via bucket collection;
- 2) Donors depositing cash into one of several safes located throughout the Mosque;
- 3) Donors handing cash into the office;
- 4) Parents paying their Madrasah (supplementary school) fees (with the new changes introduced most of these fees are now paid by electronic means).

Key management remuneration

The trustees consider the Board of Trustees and the Manager as comprising the senior management personnel of the charity in charge of directing and controlling the charity and running and operating the Charity, with the principal day-to-day administration and management responsibilities with the Manager of the Charity. All Trustees give their time freely and no Trustee remuneration was paid in the year. Any trustee expenses are detailed in note 8 to the accounts.

The pay of the charity's manager is in line with national minimum wage may be increased in accordance with average earnings index.

Related parties

There is a related party interest, Golden Hillock Islamic Funerals Ltd (company number 12708494). One of the company directors, Mohammed Konane, is also a Trustee of the Charity.

The Company is no longer trading, and will be dissolved in the coming period, and as previously reported any profits will be donated to the Charity, and a trading subsidiary will be opened.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- 1 **Regular Risk Reviews:** Trustees frequently assess the risks the Charity faces.
- 2 **Assessment of Systems and Procedures:** The Current systems are evaluated to ensure they effectively mitigate risks.
- 3 **Implementation of Mitigation Procedures:** Steps are taken to minimise any potential impact if risks arise.
- 4 **Ongoing Review by Trustees:** The Strategy is regularly reviewed to adapt to changing risks or circumstances.

ACKNOWLEDGEMENTS

We are deeply grateful to our accountants and auditors, Locke Williams Associates LLP, for their continued support in completing our annual return and accounts for the previous year. Their expertise has been instrumental in ensuring we meet our legal obligations by filing the report and accounts on time. We look forward to working with them to make further improvements in this area.

Dar Ul Uloom Islamia Rizwia (Bralawai)

**Report of the Trustees
for the Year Ended 31 March 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

517381

Principal address

Central Jamia Mosque Ghamkol Sharif
150 Golden Hillock Road
Small Heath
BIRMINGHAM
B10 0DX

Trustees

Mr Ahsan Ul-Haq
Mr Abdul Khaliq
Mr Zahir Abbas
Mr Asif Quayum
Mr Mohammed Konane
Mr Jamil Bashir

The following trustees (and former trustees) hold title to property belonging to the charity as custodian or nominee:

Trustees:

Mr Ahsan Ul-Haq
Mr Abdul Khaliq
Mr Zahir Abbas
Mr Asif Quayum
Mr Jamil Bashir
Mr Mohammed Konane

Former Trustees:

Al Haj Shaikh Muhammad Abdullah Khan
Al-Haj Fazal Illahi
Mohammad Saleem Akhtar
Al Haj Talib Hussain

Auditors

Locke Williams Associates LLP
Chartered Accountants
Registered Auditors
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Bankers

United Bank UK

Dar Ul Uloom Islamia Rizwia (Bralawai)

**Report of the Trustees
for the Year Ended 31 March 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 29 January 2025 and signed on its behalf by:



Mr Ahsan Ul-Haq - Trustee

**Report of the Independent Auditors to the Trustees of
Dar Ul Uloom Islamia Rizwia (Bralawai)**

Opinion

We have audited the financial statements of Dar Ul Uloom Islamia Rizwia (Bralawai) (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' 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.

Emphasis of matter - financial statements prepared on a basis other than going concern

We draw attention to note 1 to the financial statements, which explains that the trustees plan to transfer the assets, liabilities and activities into a newly formed charitable incorporated organisation (CIO) and therefore do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements. Accordingly, the financial statements have been prepared on a basis other than going concern as described in note 1. Our opinion is not modified in this respect of this matter.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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.

Matters on which we are required to report by exception

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

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; 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.

Report of the Independent Auditors to the Trustees of Dar UI Uloom Islamia Rizwia (Bralawai)

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the charity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, we:

- obtained an understanding of the nature of the sector, including the legal and regulatory frameworks that the charity operates in and how the charity is complying with the legal and regulatory frameworks;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur
- including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are the Charities Act 2011, the Charities SORP (FRS 102), the charity's governing document, UK tax legislation and Charities (Protection and Social Investment) Act 2016. We performed audit procedures to detect non-compliance which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report, remaining alert to new or unusual transactions which may not be in accordance with the governing documents, inspecting correspondence and evaluating any advice received from external advisors.

**Report of the Independent Auditors to the Trustees of
Dar Ul Uloom Islamia Rizwia (Bralawai)**

We also addressed the risk of management override of internal controls, including testing journals and checking the authorisation of expenditure as part of our substantive testing, using analytical review to identify any significant or unusual transactions and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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 auditors' 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.



Locke Williams Associates LLP
Chartered Accountants
Registered Auditors
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Date: 29 January 2025



TRUSTED ACCOUNTING SOLUTIONS



Registered number: OC350146
Registered in England and Wales.
Katrina Williams FCA CTA TEP
David Williams FCA FCCA

Locke Williams Associates LLP
Blackthorn House, St Pauls Square
Birmingham B3 1RL T: 0121 262 3980

Dar UI Uloom Islamia Rizwia (Bralawai)

**Statement of Financial Activities
for the Year Ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	116,276	240	116,516	160,445
Charitable activities					
Education centre	4	19,066	-	19,066	15,768
Investment income	3	383,868	-	383,868	117,279
Other income		<u>1,876</u>	<u>-</u>	<u>1,876</u>	<u>-</u>
Total		<u>521,086</u>	<u>240</u>	<u>521,326</u>	<u>293,492</u>
 EXPENDITURE ON					
Charitable activities					
Charitable activities	5	<u>864,995</u>	<u>-</u>	<u>864,995</u>	<u>827,513</u>
NET INCOME/(EXPENDITURE)		(343,909)	240	(343,669)	(534,021)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>8,845,439</u>	<u>25,244</u>	<u>8,870,683</u>	<u>9,404,704</u>
TOTAL FUNDS CARRIED FORWARD		<u>8,501,530</u>	<u>25,484</u>	<u>8,527,014</u>	<u>8,870,683</u>

CONTINUING OPERATIONS

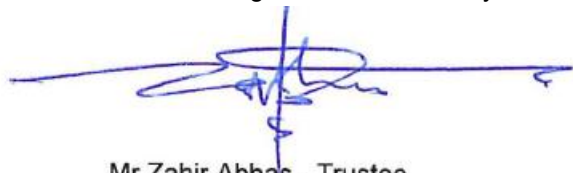
All income and expenditure has arisen from continuing activities.

Dar UI Uloom Islamia Rizwia (Bralawai)

**Balance Sheet
31 March 2024**

	Notes	31.3.24 £	31.3.23 £
FIXED ASSETS			
Tangible assets	12	3,410,788	3,436,816
Investment property	13	3,995,588	<u>3,995,588</u>
		7,406,376	7,432,404
CURRENT ASSETS			
Debtors	14	424,940	182,161
Cash at bank and in hand		787,504	<u>1,310,072</u>
		1,212,444	1,492,233
CREDITORS			
Amounts falling due within one year	15	(91,806)	(53,954)
		1,120,638	<u>1,438,279</u>
NET CURRENT ASSETS			
		8,527,014	8,870,683
TOTAL ASSETS LESS CURRENT LIABILITIES			
		8,527,014	<u>8,870,683</u>
NET ASSETS			
FUNDS			
Unrestricted funds:	17		
General fund		1,163,592	1,507,501
Freehold buildings		3,342,350	3,342,350
Investment property		3,995,588	<u>3,995,588</u>
		8,501,530	<u>8,845,439</u>
Restricted funds		25,484	<u>25,244</u>
TOTAL FUNDS		8,527,014	<u>8,870,683</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 January 2025 and were signed on its behalf by:



Mr Zahir Abbas - Trustee



Mr Ahsan UI-Haq - Trustee

The notes form part of these financial statements

Dar UI Uloom Islamia Rizwia (Bralawai)

**Cash Flow Statement
for the Year Ended 31 March 2024**

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	20	<u>(522,568)</u>	<u>(542,094)</u>
Net cash used in operating activities		<u>(522,568)</u>	<u>(542,094)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(362,819)
Interest received		-	<u>9</u>
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(362,810)</u>
Change in cash and cash equivalents in the reporting period			
		(522,568)	(904,904)
Cash and cash equivalents at the beginning of the reporting period		<u>1,310,072</u>	<u>2,214,976</u>
Cash and cash equivalents at the end of the reporting period		<u><u>787,504</u></u>	<u><u>1,310,072</u></u>

The notes form part of these financial statements

Dar Ul Uloom Islamia Rizwia (Bralawai)

Notes to the Financial Statements for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The financial statements are prepared in Sterling and rounded to the nearest £1.

Financial statements not prepared on a going concern basis

As noted in the Report of the Trustees, the trustees have made the decision, as advised by the Charity Commission, to change its legal structure from the current Trust Deed to a new Charitable Incorporated Organisation (CIO). The new CIO, Central Jamia Mosque Ghamkol Sharif, was registered with the Charity Commission on 3 October 2023 with the registered number 1205036.

It is the intention of the trustees to transfer all the assets, liabilities and activities to this new CIO in the coming months, doing so in an organised and orderly manner so as not to disrupt any ongoing charitable activities as they do so.

As the date of transfer is expected to be within the next 12 months, the trustees consider it no longer appropriate to prepare the financial statements on a going concern basis, given that this decision has been made. The trustees consider it appropriate to keep all our stakeholders informed about the planned transfer to the new CIO, and the financial statements depart from accounting standards and the Charities SORP (FRS102) to the extent necessary to give a true and fair view.

In light of these events, the charity is not a going concern. In preparing these financial statements, the trustees have considered that the effect of the planned for and orderly transition of the charity into the newly formed CIO, is such that there has been no requirement to materially recognise nor restate any of the assets or liabilities from those as would have been presented were going concern appropriate.

Critical accounting judgements and key sources of estimation uncertainty

In preparing the Financial Statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

Investment property - The trustees have revalued the property to fair value at the year end. They have based their valuation on a valuation carried out by Emma Hughes MRICS of Sanderson Weatherall on 01 April 2020. In making this estimation, it is the opinion of the trustees that the local catchment area has seen no significant change to its infrastructure or environment since 1 April 2020, and therefore the values of the properties are likely to be unchanged. This opinion is based on their local knowledge.

The trustees consider that there are no significant areas of key judgement or estimation uncertainty other than those identified in the accounting policies above.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Voluntary income is received by way of grants, donations and gifts, including gift aid income where applicable, and is included in full in the statement of financial activities when receivable. Income from grants, where related to performance and specific deliverables, are accounted for when it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Dar UI Uloom Islamia Rizwia (Bralawai)

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Income - continued

Donated services and facilities are included at the value to the charity where this can be quantified and is material. The value of services provided by volunteers has not been included in these accounts.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. The primary functional activity of the charity is the running of the Mosque and Madrassa school. It includes both costs that can be allocated directly to this activity and those costs of an indirect nature necessary to support them.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Furniture, fittings and equipment	- 20% on cost
Motor vehicles	- 20% on cost

The Trustees consider that freehold properties are maintained in such a state of repair that their residual value is at least equal to their net book value. As a result, the corresponding depreciation would not be material and therefore, is not charged in the statement of activities. The Trustees perform annual impairment reviews in accordance with the requirements of FRS 102 to ensure that the carrying value is not higher than the recoverable amount.

All assets costing £500 or more are capitalised.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Any cash held in deposits with a longer maturity are held as long-term investments.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES - continued

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2020 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	<u>116,516</u>	<u>160,445</u>

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Rents received	383,868	117,270
Return on investment	<u>-</u>	<u>9</u>
	<u>383,868</u>	<u>117,279</u>

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

4. INCOME FROM CHARITABLE ACTIVITIES

		31.3.24	31.3.23
	Activity	£	£
School income	Education centre	<u>19,066</u>	<u>15,768</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Charitable activities	<u>720,483</u>	<u>144,512</u>	<u>864,995</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
Staff costs	397,550	414,871
Water & utilities	133,221	49,471
Repairs, renewals & cleaning	35,458	43,647
Rent	-	5,950
Building projects	34,631	32,000
Sundries	2,013	33,096
Insurance	32,352	27,165
Printing, stationery & postage	4,714	7,004
Telephone, internet and IT	11,934	18,532
Equipment	-	8,575
Bank charges	150	487
Catering etc	37,743	13,100
Donations	4,689	11,159
Books & literature	-	2,150
Training	-	1,393
Depreciation	<u>26,028</u>	<u>23,970</u>
	<u>720,483</u>	<u>692,570</u>

7. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Charitable activities	<u>19,573</u>	<u>124,939</u>	<u>144,512</u>

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	31.3.24	31.3.23
	Charitable activities	Total activities
	£	£
Sundries	19,573	-
Auditors' remuneration	4,200	3,960
Other accountancy fees	1,440	570
Legal & consultancy fees	95,160	127,936
HR advice	2,477	2,477
Other professional fees	2,462	-
External trustee cost	19,200	-
	<u>144,512</u>	<u>134,943</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

During the year, no trustee was reimbursed expenses incurred on behalf of the charity. (2023 one trustee reimbursed £8,575).

9. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	378,402	393,234
Social security costs	17,556	20,208
Other pension costs	1,592	1,429
	<u>397,550</u>	<u>414,871</u>

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Charitable activities staff	<u>29</u>	<u>26</u>

No employees received emoluments in excess of £60,000.

The full time equivalent staff as at 31 March 2024 was 16.5 (2023: 14).

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	153,535	6,910	160,445
Charitable activities			
Education centre	15,768	-	15,768
Investment income	<u>117,279</u>	<u>-</u>	<u>117,279</u>
Total	<u>286,582</u>	<u>6,910</u>	<u>293,492</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>827,513</u>	<u>-</u>	<u>827,513</u>
NET INCOME/(EXPENDITURE)	(540,931)	6,910	(534,021)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>9,386,370</u>	<u>18,334</u>	<u>9,404,704</u>
TOTAL FUNDS CARRIED FORWARD	<u>8,845,439</u>	<u>25,244</u>	<u>8,870,683</u>

11. VOLUNTEERS

The Trustee Board recognise the tremendous contribution made by the charity's volunteers without which the service could not operate. We have had 27 regularly active volunteers, not including trustees, over the year, who between them contributed the equivalent of 2.5 full time equivalent staff.

12. TANGIBLE FIXED ASSETS

	Freehold property £	Furniture, fittings and equipment £	Motor vehicles £	Totals £
COST				
At 1 April 2023 and 31 March 2024	<u>3,342,350</u>	<u>308,522</u>	<u>21,644</u>	<u>3,672,516</u>
DEPRECIATION				
At 1 April 2023	-	214,056	21,644	235,700
Charge for year	<u>-</u>	<u>26,028</u>	<u>-</u>	<u>26,028</u>
At 31 March 2024	<u>-</u>	<u>240,084</u>	<u>21,644</u>	<u>261,728</u>
NET BOOK VALUE				
At 31 March 2024	<u>3,342,350</u>	<u>68,438</u>	<u>-</u>	<u>3,410,788</u>
At 31 March 2023	<u>3,342,350</u>	<u>94,466</u>	<u>-</u>	<u>3,436,816</u>

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2023 and 31 March 2024	<u>3,995,588</u>
NET BOOK VALUE	
At 31 March 2024	<u>3,995,588</u>
At 31 March 2023	<u>3,995,588</u>

The investment properties were last valued externally in April 2020. It is the opinion of the trustees that the current fair value of these properties is not materially different from the April 2020 valuation.

14. DEBTORS

	31.3.24	31.3.23
	£	£
Amounts falling due within one year:		
Trade debtors	86,202	18,720
Other debtors	500	500
Prepayments and accrued income	<u>338,238</u>	<u>94,739</u>
	<u>424,940</u>	<u>113,959</u>
Amounts falling due after more than one year:		
Trade debtors	<u>-</u>	<u>68,202</u>
Aggregate amounts	<u>424,940</u>	<u>182,161</u>

Mr Mohammed Saleem Akhtar a Trustee of the Charity from 1986 to 2018, a total of 32 years, serving as a chairperson in these years; until his resignation in 2018, due to financial misappropriation for a sum of £119,202.00. This was reported to the Charity Commission, and the police. Mr. Akhtar agreed to repay the funds over several years and his son Mr. Kamran Saleem agreed to guarantee those repayments. Both duly entered into legal agreements with the Charity. Mr. Kamran Saleem stated that he would be paying the debt back, as opposed to his father, Mr. Kamran Saleem, and did so for a short period. However, repayments have not been made in accordance with the legal agreements, and the Charity has had no choice but to seek legal recourse to recover the funds. Mr. Kamran Saleem is now contesting the legitimacy of the signed legal agreements, supported by a previous trustee (Mr. Mohammed Zahid) who was removed (in April 2021) for not acting in the best interest of the Charity. The legal process is ongoing.

The amount of this debt outstanding at 31 March 2024 is £86,202.

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	15,160	6,254
Social security and other taxes	18,156	16,305
Other creditors	28,859	27,435
Amounts due to related party	25,431	-
Accruals and deferred income	4,200	3,960
	<u>91,806</u>	<u>53,954</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31.3.24 Total funds	31.3.23 Total funds
	£	£	£	£
Fixed assets	3,410,788	-	3,410,788	3,436,816
Investments	3,995,588	-	3,995,588	3,995,588
Current assets	1,186,960	25,484	1,212,444	1,492,233
Current liabilities	(91,806)	-	(91,806)	(53,954)
	<u>8,501,530</u>	<u>25,484</u>	<u>8,527,014</u>	<u>8,870,683</u>

17. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	1,507,501	(343,909)	1,163,592
Freehold buildings	3,342,350	-	3,342,350
Investment property	3,995,588	-	3,995,588
	8,845,439	(343,909)	8,501,530
Restricted funds			
Fitrana	13,995	-	13,995
Zakat	6,539	240	6,779
Hospital fund	4,710	-	4,710
	25,244	240	25,484
TOTAL FUNDS	<u>8,870,683</u>	<u>(343,669)</u>	<u>8,527,014</u>

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	521,086	(864,995)	(343,909)
Restricted funds			
Zakat	240	-	240
TOTAL FUNDS	<u>521,326</u>	<u>(864,995)</u>	<u>(343,669)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	2,348,369	(540,931)	(299,937)	1,507,501
Freehold buildings	3,042,413	-	299,937	3,342,350
Investment property	<u>3,995,588</u>	<u>-</u>	<u>-</u>	<u>3,995,588</u>
	9,386,370	(540,931)	-	8,845,439
Restricted funds				
Fitrana	7,325	6,670	-	13,995
Zakat	6,299	240	-	6,539
Hospital fund	<u>4,710</u>	<u>-</u>	<u>-</u>	<u>4,710</u>
	<u>18,334</u>	<u>6,910</u>	<u>-</u>	<u>25,244</u>
TOTAL FUNDS	<u>9,404,704</u>	<u>(534,021)</u>	<u>-</u>	<u>8,870,683</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	286,582	(827,513)	(540,931)
Restricted funds			
Fitrana	6,670	-	6,670
Zakat	<u>240</u>	<u>-</u>	<u>240</u>
	<u>6,910</u>	<u>-</u>	<u>6,910</u>
TOTAL FUNDS	<u>293,492</u>	<u>(827,513)</u>	<u>(534,021)</u>

Dar UI Uloom Islamia Rizwia (Bralawai)

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

17. MOVEMENT IN FUNDS - continued

Designated funds

Designated funds have been set up of £3,342,350 for the freehold properties of the Mosque and Education and £3,995,558 for the investment properties owned by the Charity as these amounts are not readily available to spend on the charitable objects of the Charity.

Restricted funds

Fitrana, also known as 'Sadaqat ul Fitr', is a compulsory charity for a Muslim, male or female, old or young. It is a form of charity which is given on the day of Eid ul Fitr, after a month of fasting, in order to expiate one's shortcomings in the month of Ramadan and also to aid poor Muslims to celebrate Eid.

Zakat is the third pillar of Islam. It requires Muslims to give 2.5% of their qualifying wealth each year to help Muslims who need it across a range of categories. Zakat is both a spiritual duty and a vital part of the Islamic social welfare system.

The donations made by beneficiaries, for the Hospital Fund, to be given to the Charity, Al-Hamd-O Lillah (Foundation) Trust, charity number 1097091, will be passed onto the charity, in the coming period.

18. EMPLOYEE BENEFIT OBLIGATIONS

There is a defined contribution pension scheme for employees. The Charity has automatically enrolled eligible jobholders into a qualifying scheme in accordance with pensions legislation. The assets of the scheme are held separately from those of the company in an independently administered fund. The fund is a Group Personal Pension Scheme with NEST. The pension cost charge for the year represents contributions payable by the charity to the fund and amounted to £1,592 (2023: £1,429). At the year-end £329 was owed to the pension scheme (2023: £284).

19. RELATED PARTY DISCLOSURES

As previously reported the Charity will be pursuing a trading subsidiary for funeral undertaker duties, while it directly delivers faith-based bereavement related services; this process has commenced, and we anticipate the trading subsidiary to be trading in the coming months.

The related party funeral company known as Golden Hillock Islamic Funeral Services Ltd (registration number 11855508), was dissolved in November 2024. The related party funeral company known as Golden Hillock Islamic Funerals Ltd (registration number 12708494), is in dormant, with no intention of trading and is currently in the process of being dissolved. Any profits will be donated to the Charity.

During the year, the Charity received payments from the related party's customers to deposit in its account, which have, since the year end, been transferred to the bank account of the related party. This was agreed by the Board, as the related party bank account had been frozen, until Companies House reinstated the company.

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

20. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24	31.3.23
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(343,669)	(534,021)
Adjustments for:		
Depreciation charges	26,028	23,970
Interest received	-	(9)
(Increase)/decrease in debtors	(242,779)	10,053
Increase/(decrease) in creditors	37,852	(42,087)
Net cash used in operations	<u>(522,568)</u>	<u>(542,094)</u>

21. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	<u>1,310,072</u>	<u>(522,568)</u>	<u>787,504</u>
	<u>1,310,072</u>	<u>(522,568)</u>	<u>787,504</u>
Total	<u>1,310,072</u>	<u>(522,568)</u>	<u>787,504</u>

22. FINANCIAL INSTRUMENTS

The carrying amount for each category of financial instrument is as follows:

	2024	2023
	£	£
Financial assets measured at fair value through income and expenditure		
Investment properties	<u>3,995,588</u>	<u>3,995,588</u>

The net gains and net losses attributable to the charity's financial instruments are summarised as follows:

The net gain/(loss) recognised through net income/expenditure from financial assets measured at fair value (including changes in fair value) amounted to £nil (2023 - £nil).

DAR UL ULOOM ISLAMIA RIZWIA (BRALAWAI)

England & Wales - Charity number 517381

Accounts

**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2023
for
Dar Ul Uloom Islamia Rizwia (Bralawai)**

Locke Williams Associates LLP
Chartered Accountants
Registered Auditors
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Dar UI Uloom Islamia Rizwia (Bralawai)

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for the Year Ended 31 March 2023**

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Dar Ul Uloom Islamia Rizwia (Bralawai)

Report of the Trustees for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

As the Charity continues to improve its governance, it has agreed with the Charity Commission to change its current Trust Deed, that was approved in 1986, to a new Charitable Incorporated Organisation (CIO), which has been given approval. Though this change took place in late 2023, and not in the financial year being reported it is a significant material change, and therefore it is noted here. The Board of Trustees are in the process of implementing the new constitution, which will be completed in the coming period.

The objects of the Charity are to promote for the benefit of persons who profess the faith of Dar ul Uloom Islamia Rizwia (Bralawai) and who are resident in the city of Birmingham, by:

- (i) the advancement of education particularly religious education and in the principles of the Islamic faith by the establishment, support, maintenance and management of a school and by the provisions of scholarships and bursaries tenable at the said school.
- (ii) the propagation advancement and practice of the Islamic Religion according to the said faith by the acquisition maintenance and furnishing of a place or places for religious worship and by the holding of religious services;
- (iii) the relief of poverty; and
- (iv) the provision of facilities by associating the local authorities, voluntary organisations and the said persons in a common effort to provide such facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said persons and the establishment or the securing of the establishment of a community centre and the maintenance or the co-operation with any local statutory authority in the maintenance and management of such centre for activities promoted by the Charity and its constituent bodies in furtherance of these objects.

Charitable purpose

The purpose of the Charity is to help local people fulfil their personal potential both as people of faith and more generally. To help beneficiaries to reduce poverty on an individual basis, in their families and networks and in their local neighbourhoods.

The Charity will endeavour to fulfil this trust by the implementation of its objects (as above), in particular by:

- Advancing education, particularly religious education in the principles of the Islamic faith through the Education Centre and related activities;
- Maintaining the Central Jamia Mosque Ghamkol Sharif on Golden Hillock Road (the Masjid) as a place of religious worship and providing appropriate services that meet the needs of the local community and others who attend the Masjid;
- The relief of poverty; and
- The provision of services, either directly or in partnership with other appropriate organisations, in the interest of social welfare, recreation and leisure to improve the quality of life of local people.

Dar Ul Uloom Islamia Rizwia (Bralawai)

Report of the Trustees for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Public benefit

Taking into consideration our purpose and objectives and in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, we have concluded:

- That the aims and work done give identifiable benefits to the local community and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay; and
- That there is no detriment or harm arising from the aims or activities described above.

Volunteers

We would like to take this opportunity once again to recognise and appreciate the immense effort and sacrifice of our dedicated and loyal volunteers, who have helped throughout these challenging times.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Mosque/Masjid:

- The facilitation of the 5 daily prayers, including the Friday prayer
- Eid ul-Fitr and Eid ul-Adha
- A range of religious support services for the families who have lost loved ones throughout the year
- Islamic Counselling Services
- Nikkah, in accordance with Islamic law
- The facilitation of Ramadan and the recitation of the Holy Qur'an
- Annual Mawlid Un Nabi (Peace and Blessings Be Upon Him)
- Monthly gatherings (throughout the year) of Sayyiduna Shaykh Abdul Qadir Jilani (r.a)
- Lectures
- Khatam e-Khawajgan and Dhikr gatherings every week
- Weekly recital of Qasida al-Burda Sharif

Sister's Gatherings

With the opening of the Madrasah and the engagement of mothers, the Charity continued upon a number of regular services for women and or children only.

Community Projects:

- Post 16 education for local women in partnership with South City College Birmingham

The City of Knowledge Academy, registered charity number: 1137342('CK')

As previously reported, the Charity still faces the unreasonable potential threat of being sued by CK, on their understanding as to why they stopped delivering contracted services at the Charity. During the year, the Charity was contacted by the Board of Trustees at City of Knowledge (CK), stating that it will wait for the outcome of the Charity Commission Inquiry before they make any further decisions. CK have not delivered any services since March 2021, now coming up to 3 years, and we pray they will not pursue this irrational, and unnecessary cause of action in essence suing a faith-based charity or a Masjid. However, if the Charity is sued, the Board will defend itself, as it has with the other adversaries who attempted to take control of the Charity and move away from the core essence of why the founding trustees established the Charity in the first place; the promotion of the faith of Darbar-e-Aliya Ghamkol Sharif.

Fundraising activities

The Charity does not carry out any off-site fund-raising. Members of our congregation/beneficiaries make voluntary donations on site, either in the office or during prayers via a sealed bucket collection or donate electronically via the donation kiosk or one of the safes located on the Mosque premises.

Dar UI Uloom Islamia Rizwia (Bralawai)

Report of the Trustees for the Year Ended 31 March 2023

FINANCIAL REVIEW

Financial position

During the financial year, CJMGS delivered a financial deficit of £534,030 (2021/22: deficit of £515,439).

The Charity continued its previous years' work in making a significant capital investment to the ground floor of the building that is known as the Community Centre, to form part of the new provision for the Madrasah, general community work, recreational and leisure area, as well as a place to hold seminars and meetings. This is in addition to the upgrade of the Masjid's windows. As also previously reported, there was also continued legal costs across several areas.

Legal Support

The Charity continued to incur substantial legal costs in the year ended March 2023. These costs arose from the need for continuing advice in relation to:

- (a) the challenges referred to previously and elsewhere in this report, including:
- the hereditary claims with individuals and their followers, seeking to interfere with the management of the Masjid;
 - the successful completion of Trade Mark case, defending the good name of the Masjid and logo, and the implementation of the rulings of Trade Mark Registry, with our adversaries;
 - addressing queries raised by the Charity Commission and the subsequent regulatory engagement, including the appointment of an Interim Manager by the Commission.
- (b) the Board's decision to seek specialist support with the work done by the trustees and the leadership team to review and improve the governance of the charity and a number of operational policies and procedures, taking into account the guidance received from the Charity Commission.

These factors are now coming to a close, and we expect a significant reduction in legal costs for the year ending March 2024, as we focus our energy and time on improving our core service provision to our congregation and beneficiaries.

Restrictions and Investment Powers

The Trust Deed authorises investment of surplus monies not immediately required, subject only to conditions and consents imposed by law.

Reserves policy

The Trustee Board reviews and updates its reserves policy annually to ensure its compliance with Charity Commission best practice. This requires reserves to be available to cover future contingencies and liabilities. The Reserves Policy requires at least six months' ordinary operating expenditure to be held as unrestricted funds, equating to £275,000 at budgeted expenditure levels.

The unrestricted general free reserves at 31 March 2022 were £1,413,035 (2022: £2,292,815). Free reserves are reserves which do not include restricted funds, designated funds of £7,337,938 or funds tied up in the other fixed assets of £94,466.

Restricted reserves at the end of the year amount to £18,334 (2022: £18,334).

Going concern

The Charity reported a cash outflow of £904,913 for the year. It has available bank balances of £1,310,063 at the 31 March 2023.

After making further appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the twelve months from the date of signing this report. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Dar Ul Uloom Islamia Rizwia (Bralawai)

Report of the Trustees for the Year Ended 31 March 2023

LOOKING AHEAD

As the Charity is in a Statutory Inquiry, and during the year an Interim Manager was appointed between December 2022 to March 2023, the immediate focus will be to ensure the implementation of the advice, guidance and the agreed Action Plan with the Commission, as well as other areas of concern that have been identified.

The Board will also be focusing on the transition from the Trustee Deed to the CIO, including transferring the properties of the Charity directly to the CIO. Currently they are held on trust by current and previous trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity, which has the working name of 'Central Jamia Mosque Ghamkol Sharif' (CJMGS), is an unincorporated charity established by Deed of Trust, dated 16 January 1986 and registered with the Charity Commission on 18 April 1986. The Deed of Trust was amended by a resolution made under s280 of the Charities Act 2011 on 29 November 2019.

Identified concerns

As reported previously, the Charity continues to work with the Commission, in bringing about improvements to its governance, administration and management, within the scope of the Statutory Inquiry from November 2021, and the appointment of an Interim Manager between December 2022 and March 2023, as reported by the Commission. The Charity welcomes the advice and guidance given by the Commission, as we continue to bring about change, by the application of the recommendations, and general support offered by the Commission.

We are grateful to our accountants and auditors (Locke Williams Associates LLP) who have helped us complete the annual return and accounts for previous years, and ensured our legal obligation to file this report and accounts on time is met. We will work with them to make continuing improvements in this area.

The Charity receives cash donations as follows:

- 1) Friday Jumm'ah prayer and events collections via bucket collection;
- 2) Donors dropping cash into one of several safes, allocated throughout the Mosque;
- 3) Donors handing cash into the office;
- 4) Parents paying their Madrasah (supplementary) school fees (with the new changes introduced the majority of fees are now paid by electronic means).

Trade Mark Case

As previously reported the Trustees of the Charity (CJMGS) were delighted that the Trade Mark Registry Court in June 2022, for the UK Intellectual Property Office has ruled overwhelming in our favour on all 3 consolidated proceedings.

A summary of the Trade Mark decision can be found on the link below:

https://www.ipo.gov.uk/t-challenge-decision-results/t-challenge-decision-results-bl.htm?BL_Number=O55622&submit=Search+%BB

The full decision can be accessed from this link:

<https://www.ipo.gov.uk/t-challenge-decision-results/o55622.pdf>

The importance of this decision cannot be overstated, as the name is linked with the spiritual Movement Darbar-e-Aliya Ghamkol Sharif. Those who attempted illegally, to claim the rights of this name were in the opinion of our congregation, beneficiaries and followers motivated by monetary greed. The Registry confirmed, the principal adversary of the Charity, Junaid Akhtar, the grandson of one of the founding trustees Sufi Abdullah Khan to have acted in bad faith. The standard of proof required, to act in bad faith is very high: in that he acted dishonestly, his intention was to mislead, his behaviour fell short of what is an acceptable standard, and he and his followers implied a dishonest state of mind and or intention. He currently serves the Sufi Abdullah Foundation, Charity number 1185566.

Dar Ul Uloom Islamia Rizwia (Bralawai)

Report of the Trustees for the Year Ended 31 March 2023

During the year, the charities in Rochdale and Manchester confirmed in writing that they will abide fully by the decision of the Court. However, we are still in the process of enforcing this ruling with Sufi Abdullah Foundation, Charity number 1185566, and we are hopeful they will also comply with the Court's decision in the coming period and prevent further unnecessary legal costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

No new Trustees were appointed during this period.

Organisational structure

The Charity is principally based in Birmingham, UK but works with organisations across the United Kingdom. The Trustees are responsible for the governance of the Charity, and the day-to-day management is performed by the Trustees and other volunteers, as well as some paid staff for administration of the Mosque and teachers for the Madrassa School.

Key management remuneration

The trustees consider the Board of Trustees and the Manager as comprising the senior management personnel of the charity in charge of directing and controlling the charity and running and operating the Charity, with the principal day-to-day administration and management responsibilities with the Manager of the Charity. All Trustees give their time freely and no Trustee remuneration was paid in the year. Any trustee expenses are detailed in note 8 to the accounts.

The pay of the charity's manager is in line with national minimum wage may be increased in accordance with average earnings index.

Related parties

There is a related party interest, which came to an end on 3 January 2023 due to the dissolution of the Company, Golden Hillock Islamic Funerals Ltd (company number 12708494). One of the company directors, Mohammed Konane, is also a Trustee of the Charity. Since the dissolution of the Company, and the decision not to reinstate services the Company will make a charitable donation to the Charity on any profits declared.

The Board had previously notified the Charity Commission that it will be bringing this service in house, as a trading subsidiary, as part of the Charity's wider governance changes being discussed.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy; and
- The implementation of procedures designed to minimise any potential risk on the Charity should any of those risks materialise.

The strategy is reviewed regularly by the Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

517381

Principal address

Central Jamia Mosque Ghamkol Sharif
150 Golden Hillock Road
Small Heath
BIRMINGHAM
B10 0DX

Dar Ul Uloom Islamia Rizwia (Bralawai)

Report of the Trustees for the Year Ended 31 March 2023

Trustees

Mr Ahsan Ul-Haq
Mr Abdul Khaliq
Mr Zahir Abbas
Mr Asif Quayum
Mr Mohammed Konane
Mr Jamil Bashir

The following trustees (and former trustees) hold title to property belonging to the charity as custodian or nominee:

Trustees:

Mr Ahsan Ul-Haq
Mr Abdul Khaliq
Mr Zahir Abbas
Mr Asif Quayum
Mr Jamil Bashir
Mr Mohammed Konane

Former Trustees:

Al Haj Shaikh Muhammad Abdullah Khan
Al-Haj Fazal Illahi
Mohammad Saleem Akhtar
Al Haj Talib Hussain

Auditors

Locke Williams Associates LLP
Chartered Accountants
Registered Auditors
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Bankers

United Bank UK

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

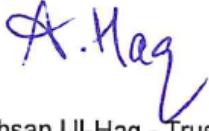
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed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

The trustees are responsible for keeping proper accounting records which 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Dar Ul Uloom Islamia Rizwia (Bralawai)

**Report of the Trustees
for the Year Ended 31 March 2023**

Approved by order of the board of trustees on 26 January 2024 and signed on its behalf by:



Mr Ahsan Ul-Haq - Trustee

**Report of the Independent Auditors to the Trustees of
Dar UI Uloom Islamia Rizwia (Bralawai)**

Opinion

We have audited the financial statements of Dar UI Uloom Islamia Rizwia (Bralawai) (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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.

Report of the Independent Auditors to the Trustees of Dar UI Uloom Islamia Rizwia (Bralawai)

Matters on which we are required to report by exception

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

the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; 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 Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the charity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

Report of the Independent Auditors to the Trustees of Dar Ul Uloom Islamia Rizwia (Bralawai)

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, we:

- obtained an understanding of the nature of the sector, including the legal and regulatory frameworks
- that the charity operates in and how the charity is complying with the legal and regulatory frameworks; inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur
- including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are the Charities Act 2011, the Charities SORP (FRS 102), the charity's governing document, UK tax legislation and Charities (Protection and Social Investment) Act 2016. We performed audit procedures to detect non-compliance which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report, remaining alert to new or unusual transactions which may not be in accordance with the governing documents, inspecting correspondence and evaluating any advice received from external advisors.

We also addressed the risk of management override of internal controls, including testing journals and checking the authorisation of expenditure as part of our substantive testing, using analytical review to identify any significant or unusual transactions and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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 auditors' 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.



Locke Williams Associates LLP
Chartered Accountants
Registered Auditors
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Date: 26 January 2024



TRUSTED ACCOUNTING SOLUTIONS



Registered number: OC350146
Registered in England and Wales.
Katrina Williams FCA CTA TEP
David Williams FCA FCCA

Locke Williams Associates LLP
Blackthorn House, St Pauls Square
Birmingham B3 1RL T: 0121 262 3980

Dar UI Uloom Islamia Rizwia (Bralawai)

**Statement of Financial Activities
for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	153,535	6,910	160,445	167,254
Charitable activities					
Education centre	4	15,768	-	15,768	-
Investment income	3	<u>117,279</u>	<u>-</u>	<u>117,279</u>	<u>200,663</u>
Total		<u>286,582</u>	<u>6,910</u>	<u>293,492</u>	<u>367,917</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities	5	<u>827,513</u>	<u>-</u>	<u>827,513</u>	<u>883,356</u>
NET INCOME/(EXPENDITURE)		(540,931)	6,910	(534,021)	(515,439)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>9,386,370</u>	<u>18,334</u>	<u>9,404,704</u>	9,920,143
TOTAL FUNDS CARRIED FORWARD		<u>8,845,439</u>	<u>25,244</u>	<u>8,870,683</u>	<u>9,404,704</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Dar Ul Uloom Islamia Rizwia (Bralawai)

**Balance Sheet
31 March 2023**

	Notes	31.3.23 £	31.3.22 £
FIXED ASSETS			
Tangible assets	12	3,436,816	3,097,967
Investment property	13	3,995,588	<u>3,995,588</u>
		7,432,404	7,093,555
CURRENT ASSETS			
Debtors	14	182,161	192,214
Cash at bank and in hand	15	1,310,072	<u>2,214,976</u>
		1,492,233	2,407,190
CREDITORS			
Amounts falling due within one year	16	(53,954)	(96,041)
NET CURRENT ASSETS		1,438,279	<u>2,311,149</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		8,870,683	<u>9,404,704</u>
NET ASSETS		8,870,683	<u>9,404,704</u>
FUNDS			
Unrestricted funds:			
General fund		1,507,501	2,348,369
Freehold buildings		3,342,350	3,042,413
Investment property		3,995,588	<u>3,995,588</u>
		8,845,439	<u>9,386,370</u>
Restricted funds		25,244	<u>18,334</u>
TOTAL FUNDS		8,870,683	<u>9,404,704</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 January 2024 and were signed on its behalf by:



Mr Zahir Abbas - Trustee



Mr Ahsan Ul-Haq - Trustee

The notes form part of these financial statements

Dar UI Uloom Islamia Rizwia (Bralawai)

**Cash Flow Statement
for the Year Ended 31 March 2023**

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	21	<u>(542,094)</u>	<u>(246,740)</u>
Net cash used in operating activities		<u>(542,094)</u>	<u>(246,740)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(362,819)	(39,796)
Interest received		9	-
Return on investment		<u>-</u>	<u>168</u>
Net cash used in investing activities		<u>(362,810)</u>	<u>(39,628)</u>
Change in cash and cash equivalents in the reporting period		(904,904)	(286,368)
Cash and cash equivalents at the beginning of the reporting period		<u>2,214,976</u>	<u>2,501,344</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,310,072</u></u>	<u><u>2,214,976</u></u>

The notes form part of these financial statements

Dar Ul Uloom Islamia Rizwia (Bralawai)

Notes to the Financial Statements for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in Sterling and rounded to the nearest £1.

Critical accounting judgements and key sources of estimation uncertainty

In preparing the Financial Statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

Investment property - The trustees have revalued the property to fair value at the year end. They have based their valuation on a valuation carried out by Emma Hughes MRICS of Sanderson Weatherall on 01 April 2020. In making this estimation, it is the opinion of the trustees that the local catchment area has seen no significant change to its infrastructure or environment since 1 April 2020, and therefore the values of the properties are likely to be unchanged. This opinion is based on their local knowledge.

The trustees consider that there are no significant areas of key judgement or estimation uncertainty other than those identified in the accounting policies above.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Voluntary income is received by way of grants, donations and gifts, including gift aid income where applicable, and is included in full in the statement of financial activities when receivable. Income from grants, where related to performance and specific deliverables, are accounted for when it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donated services and facilities are included at the value to the charity where this can be quantified and is material. The value of services provided by volunteers has not been included in these accounts.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. The primary functional activity of the charity is the running of the Mosque and Madrassa school. It includes both costs that can be allocated directly to this activity and those costs of an indirect nature necessary to support them.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Dar UI Uloom Islamia Rizwia (Bralawai)

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Freehold property	- not provided
Furniture, fittings and equipment	- 20% on cost
Motor vehicles	- 20% on cost

The Trustees consider that freehold properties are maintained in such a state of repair that their residual value is at least equal to their net book value. As a result, the corresponding depreciation would not be material and therefore, is not charged in the statement of activities. The Trustees perform annual impairment reviews in accordance with the requirements of FRS 102 to ensure that the carrying value is not higher than the recoverable amount.

All assets costing £500 or more are capitalised.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Any cash held in deposits with a longer maturity are held as long-term investments.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2020 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

2.	DONATIONS AND LEGACIES		31.3.23	31.3.22
			£	£
	Donations		<u>160,445</u>	<u>167,254</u>
3.	INVESTMENT INCOME		31.3.23	31.3.22
			£	£
	Rents received		117,270	200,495
	Return on investment		<u>9</u>	<u>168</u>
			<u>117,279</u>	<u>200,663</u>
4.	INCOME FROM CHARITABLE ACTIVITIES		31.3.23	31.3.22
		Activity	£	£
	School income	Education centre	<u>15,768</u>	<u>-</u>
5.	CHARITABLE ACTIVITIES COSTS			
		Direct	Support	Totals
		Costs (see	costs (see	
		note 6)	note 7)	
		£	£	£
	Charitable activities	<u>692,570</u>	<u>134,943</u>	<u>827,513</u>
6.	DIRECT COSTS OF CHARITABLE ACTIVITIES		31.3.23	31.3.22
			£	£
	Staff costs		414,871	348,273
	Water & utilities		49,471	33,995
	Repairs, renewals & cleaning		43,647	34,663
	Health & safety		-	5,388
	Rent		5,950	5,950
	Building projects		32,000	153,600
	Sundries		33,096	44,846
	Insurance		27,165	11,991
	Printing, stationery & postage		7,004	11,350
	Telephone, internet and IT		18,532	42,931
	Equipment		8,575	-
	Bank charges		487	85
	Catering etc		13,100	-
	Donations		11,159	2,071
	Books & literature		2,150	21,477
	Training		1,393	-
	Depreciation		<u>23,970</u>	<u>9,681</u>
			<u>692,570</u>	<u>726,301</u>

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

7. SUPPORT COSTS

	Governance costs £ <u>134,943</u>
Charitable activities	

Support costs, included in the above, are as follows:

	31.3.23	31.3.22
	Charitable activities £	Total activities £
Auditors' remuneration	3,960	3,600
Other accountancy fees	570	708
Legal & consultancy fees	127,936	150,058
HR advice	<u>2,477</u>	<u>2,689</u>
	<u>134,943</u>	<u>157,055</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

During the year, one trustee was reimbursed expenses incurred on behalf of the charity, a total of £8,575 (2022 two £630). This was one transaction, the reimbursement of recreational equipment purchased for the Madrasah.

9. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	393,234	329,818
Social security costs	20,208	16,510
Other pension costs	<u>1,429</u>	<u>1,945</u>
	<u>414,871</u>	<u>348,273</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Charitable activities staff	<u>26</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

The full time equivalent staff as at 31 March 2023 was 14.

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	156,252	11,002	167,254
Investment income	<u>200,663</u>	<u>-</u>	<u>200,663</u>
Total	<u>356,915</u>	<u>11,002</u>	<u>367,917</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>883,356</u>	<u>-</u>	<u>883,356</u>
NET INCOME/(EXPENDITURE)	(526,441)	11,002	(515,439)
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	9,920,143	-	9,920,143
Prior year adjustment	<u>(7,332)</u>	<u>7,332</u>	<u>-</u>
As restated	<u>9,912,811</u>	<u>7,332</u>	<u>9,920,143</u>
TOTAL FUNDS CARRIED FORWARD	<u>9,386,370</u>	<u>18,334</u>	<u>9,404,704</u>

11. VOLUNTEERS

The Trustee Board recognise the tremendous contribution made by the charity's volunteers without which the service could not operate. We have had 11 regularly active volunteers, not including trustees, over the year, who between them contributed the equivalent of 1.25 full time equivalent staff.

12. TANGIBLE FIXED ASSETS

	Freehold property £	Furniture, fittings and equipment £	Motor vehicles £	Totals £
COST				
At 1 April 2022	3,042,413	245,640	21,644	3,309,697
Additions	<u>299,937</u>	<u>62,882</u>	<u>-</u>	<u>362,819</u>
At 31 March 2023	<u>3,342,350</u>	<u>308,522</u>	<u>21,644</u>	<u>3,672,516</u>
DEPRECIATION				
At 1 April 2022	-	190,086	21,644	211,730
Charge for year	<u>-</u>	<u>23,970</u>	<u>-</u>	<u>23,970</u>
At 31 March 2023	<u>-</u>	<u>214,056</u>	<u>21,644</u>	<u>235,700</u>
NET BOOK VALUE				
At 31 March 2023	<u>3,342,350</u>	<u>94,466</u>	<u>-</u>	<u>3,436,816</u>
At 31 March 2022	<u>3,042,413</u>	<u>55,554</u>	<u>-</u>	<u>3,097,967</u>

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

13. INVESTMENT PROPERTY

		£
FAIR VALUE		
At 1 April 2022		
and 31 March 2023		<u>3,995,588</u>
NET BOOK VALUE		
At 31 March 2023		<u>3,995,588</u>
At 31 March 2022		<u>3,995,588</u>

14. DEBTORS

	31.3.23	31.3.22
	£	£
Amounts falling due within one year:		
Trade debtors	18,720	18,000
Other debtors	500	500
Prepayments and accrued income	<u>94,739</u>	<u>93,512</u>
	<u>113,959</u>	<u>112,012</u>
Amounts falling due after more than one year:		
Trade debtors	<u>68,202</u>	<u>80,202</u>
Aggregate amounts	<u>182,161</u>	<u>192,214</u>

15. CASH AT BANK AND IN HAND

	General fund £	Fitrana £	Zakat £
Cash in hand	3,160	-	-
Bank current accounts	925,709	13,995	6,539
Bank deposit accounts	<u>355,959</u>	<u>-</u>	<u>-</u>
Total	<u>1,284,828</u>	<u>13,995</u>	<u>6,539</u>
		31.3.23	31.3.22
	Hospital fund £	Total funds £	Total funds £
Cash in hand	-	3,160	1,330
Bank current accounts	4,710	950,953	1,857,696
Bank deposit accounts	<u>-</u>	<u>355,959</u>	<u>355,950</u>
Total	<u>4,710</u>	<u>1,310,072</u>	<u>2,214,976</u>

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	6,254	24,005
Social security and other taxes	16,305	43,005
Other creditors	27,435	25,431
Accruals and deferred income	<u>3,960</u>	<u>3,600</u>
	<u>53,954</u>	<u>96,041</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Fixed assets	3,436,816	-	3,436,816	3,097,967
Investments	3,995,588	-	3,995,588	3,995,588
Current assets	1,466,989	25,244	1,492,233	2,407,190
Current liabilities	<u>(53,954)</u>	<u>-</u>	<u>(53,954)</u>	<u>(96,041)</u>
	<u>8,845,439</u>	<u>25,244</u>	<u>8,870,683</u>	<u>9,404,704</u>

18. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	2,348,369	(540,931)	(299,937)	1,507,501
Freehold buildings	3,042,413	-	299,937	3,342,350
Investment property	<u>3,995,588</u>	<u>-</u>	<u>-</u>	<u>3,995,588</u>
	9,386,370	(540,931)	-	8,845,439
Restricted funds				
Fitrana	7,325	6,670	-	13,995
Zakat	6,299	240	-	6,539
Hospital fund	<u>4,710</u>	<u>-</u>	<u>-</u>	<u>4,710</u>
	<u>18,334</u>	<u>6,910</u>	-	<u>25,244</u>
TOTAL FUNDS	<u>9,404,704</u>	<u>(534,021)</u>	<u>-</u>	<u>8,870,683</u>

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	286,582	(827,513)	(540,931)
Restricted funds			
Fitrana	6,670	-	6,670
Zakat	240	-	240
	<u>6,910</u>	<u>-</u>	<u>6,910</u>
TOTAL FUNDS	<u>293,492</u>	<u>(827,513)</u>	<u>(534,021)</u>

Comparatives for movement in funds

	At 1.4.21 £	Prior year adjustment £	Net movement in funds £	At 31.3.22 £
Unrestricted funds				
General fund	2,882,142	(7,332)	(526,441)	2,348,369
Freehold buildings	3,042,413	-	-	3,042,413
Investment property	3,995,588	-	-	3,995,588
	9,920,143	(7,332)	(526,441)	9,386,370
Restricted funds				
Fitrana	-	693	6,632	7,325
Zakat	-	1,929	4,370	6,299
Hospital fund	-	4,710	-	4,710
	-	7,332	11,002	18,334
TOTAL FUNDS	<u>9,920,143</u>	<u>-</u>	<u>(515,439)</u>	<u>9,404,704</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	356,915	(883,356)	(526,441)
Restricted funds			
Fitrana	6,632	-	6,632
Zakat	4,370	-	4,370
	<u>11,002</u>	<u>-</u>	<u>11,002</u>
TOTAL FUNDS	<u>367,917</u>	<u>(883,356)</u>	<u>(515,439)</u>

Dar Ul Uloom Islamia Rizwia (Bralawai)

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

18. MOVEMENT IN FUNDS - continued

Designated funds

Designated funds have been set up of £3,042,413 for the freehold properties of the Mosque and Education and £3,995,558 for the investment properties owned by the Charity as these amounts are not readily available to spend on the charitable objects of the Charity.

Restricted funds

Fitrana, also known as 'Sadaqat ul Fitr', is a compulsory charity for a Muslim, male or female, old or young. It is a form of charity which is given on the day of Eid ul Fitr, after a month of fasting, in order to expiate one's shortcomings in the month of Ramadan and also to aid poor Muslims to celebrate Eid.

Zakat is the third pillar of Islam. It requires Muslims to give 2.5% of their qualifying wealth each year to help Muslims who need it across a range of categories. Zakat is both a spiritual duty and a vital part of the Islamic social welfare system.

The donations made by beneficiaries, for the Hospital Fund, to be given to the Charity, Al-Hamd-O Lillah (Foundation) Trust, charity number 1097091, will be passed onto the charity, in the coming period.

19. EMPLOYEE BENEFIT OBLIGATIONS

There is a defined contribution pension scheme for employees. The Charity has automatically enrolled eligible jobholders into a qualifying scheme in accordance with pensions legislation. The assets of the scheme are held separately from those of the company in an independently administered fund. The fund is a Group Personal Pension Scheme with NEST. The pension cost charge for the year represents contributions payable by the charity to the fund and amounted to £1,429 (2022: £1,945). At the year-end £284 was owed to the pension scheme (2022: £447).

20. RELATED PARTY DISCLOSURES

As previously reported the Charity will be pursuing a trading subsidiary for funeral undertaker duties, while it directly delivers faith-based bereavement related services. The related party funeral company known as Golden Hillock Islamic Funeral Services Ltd (registration number 11855508), has filed its accounts for the relevant years, and will be dissolving itself in the coming period. The related party funeral company known as Golden Hillock Islamic Funerals Ltd (registration number 12708494), which was dissolved on the 3 January 2023, has now sent by post, its 2-year accounts and associated paperwork to Companies House, and is now waiting for the decision to reinstate the Company. Thereafter the Company will be reinstated, with the intention to not to trade and stay dormant until the administrative tasks have been completed to allow the trading subsidiary to be registered. Any profits will be donated to the Charity. As agreed with the Commission the Charity will ensure that any administrative shortcomings or confusion between the relationship of the companies and the Charity that have been identified will no longer be prevalent, as a registered trading subsidiary will deliver undertaker duties.

We are aware that our congregation, beneficiaries, and the wider Muslim public would like to see this transition take place as soon as possible, and offer bereaved families a seamless service, at one of their most challenging times in losing a loved one. The interim measure of using a third-party undertaker has been reasonably effective, however far from ideal, and we expect by the summer to have the trading subsidiary offering said services, Insha' Allah (God-willing).

During the year to 31 March 2023 there have been no transactions between the charity and Golden Hillock Islamic Funeral Services Ltd (registration number 11855508 or Golden Hillock Islamic Funerals Ltd (registration number 12708494).

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

21. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23	31.3.22
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(534,021)	(515,439)
Adjustments for:		
Depreciation charges	23,970	9,681
Profit received	(9)	-
Return on investment	-	(168)
Decrease in debtors	10,053	215,056
(Decrease)/increase in creditors	(42,087)	44,130
Net cash used in operations	<u>(542,094)</u>	<u>(246,740)</u>

22. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank and in hand	<u>2,214,976</u>	<u>(904,904)</u>	<u>1,310,072</u>
	<u>2,214,976</u>	<u>(904,904)</u>	<u>1,310,072</u>
Total	<u>2,214,976</u>	<u>(904,904)</u>	<u>1,310,072</u>

23. FINANCIAL INSTRUMENTS

The carrying amount for each category of financial instrument is as follows:

	2023	2022
	£	£
Financial assets measured at fair value through income and expenditure		
Investment properties	<u>3,995,588</u>	<u>3,995,588</u>

The net gains and net losses attributable to the charity's financial instruments are summarised as follows:

The net gain/(loss) recognised through net income/expenditure from financial assets measured at fair value (including changes in fair value) amounted to £nil (2022 - £nil).

DAR UL ULOOM ISLAMIA RIZWIA (BRALAWAI)

England & Wales - Charity number 517381

Accounts

**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2022
for
Dar UI Uloom Islamia Rizwia (Bralawai)**

Locke Williams Associates LLP
Chartered Accountants
Registered Auditors
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Dar UI Uloom Islamia Rizwia (Bralawai)

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for the Year Ended 31 March 2022**

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Dar Ul Uloom Islamia Rizwia (Bralawai)

Report of the Trustees for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Charity are to promote for the benefit of persons who profess the faith of Dar ul Uloom Islamia Rizwia (Bralawai) and who are resident in the city of Birmingham, by:

- (i) the advancement of education particularly religious education and in the principles of the Islamic faith by the establishment, support, maintenance and management of a school and by the provisions of scholarships and bursaries tenable at the said school.
- (ii) the propagation advancement and practice of the Islamic Religion according to the said faith by the acquisition maintenance and furnishing of a place or places for religious worship and by the holding of religious services;
- (iii) the relief of poverty; and
- (iv) the provision of facilities by associating the local authorities, voluntary organisations and the said persons in a common effort to provide such facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said persons and the establishment or the securing of the establishment of a community centre and the maintenance or the co-operation with any local statutory authority in the maintenance and management of such centre for activities promoted by the Charity and its constituent bodies in furtherance of these objects.

Charitable purpose

The purpose of the Charity is to help local people fulfil their personal potential both as people of faith and more generally. To help beneficiaries to reduce poverty on an individual basis, in their families and networks and in their local neighbourhoods.

The Charity will endeavour to fulfil this trust by the implementation of its objects (as above), in particular by:

- Advancing education, particularly religious education in the principles of the Islamic faith through the Education Centre and related activities;
- Maintaining the Central Jamia Mosque Ghamkol Sharif on Golden Hillock Road (the Masjid) as a place of religious worship and providing appropriate services that meet the needs of the local community and others who attend the Masjid;
- The relief of poverty; and
- The provision of facilities, either directly or in partnership with other appropriate organisations, in the interest of social welfare, recreation and leisure to improve the quality of life of local people.

Public benefit

Taking into consideration our purpose and objectives and in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, we have concluded:

- That the aims and work done give identifiable benefits to the local community and both directly and indirectly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay; and
- That there is no detriment or harm arising from the aims or activities described above.

Dar Ul Uloom Islamia Rizwia (Bralawai)

Report of the Trustees for the Year Ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Lifting of the National Lockdown: Covid 19

The year to 31 March 2021 saw a level of disruption that was unprecedented. Every aspect of our lives was affected by the pandemic and the work of the Masjid was not exempted. Across the country, mosques and other charities providing religious services were asked to play their part in supporting the national cause to prevent unnecessary hospitalisation or death and reduce the transmission of the virus. Between March and July 2020, the charity was for the first time required to close its doors, including those of the Masjid.

The closure of the Masjid in Ramadan 2020 was a challenge for our congregation and a time of sadness. Our beneficiaries missed out on the congregational voluntary night time prayers during the blessed month and the Eid ul-Fitr prayers at the end. However, with a reduced capacity and other measures still in place, the Charity used the open outdoor space of the car park as an extension of the Masjid to accommodate more of the community for the Eid ul-Adha prayers in the summer of 2020.

In February 2021, the UK Government published its 4-step plan to ease lockdown restrictions in England. Faith based charities and places of worship were allowed to open their doors with social distancing and other preventative measures being in place.

By Ramadan 2021, there was absolute elation as the Charity was able to open its doors to approximately 500 worshippers every night in accordance to government guidelines, allowing them to partake in the night time prayers that they had so much longed for.

It was not until the summer of 2021 when the national lockdown restrictions were eased following a reduction in the number of covid cases, that the Masjid was really able to open up for other services, in particular allowing the community to come together to bereave the loss of their loved ones.

By the winter of 2021, greater numbers from the community had started to come together in the Masjid to pray and access other services allowing the charity to begin to return to some form of normality.

Our volunteers

We would like to take this opportunity once again to recognise and appreciate the immense effort and sacrifice of our dedicated and loyal volunteers, who have helped throughout these challenging times. These exceptional people stayed with us through thick and thin despite the pandemic and the challenges experienced within the organisation.

Mosque/Masjid:

- The facilitation of the 5 daily prayers, including the Friday prayer
- Eid ul-Fitr and Eid ul-Adha, utilising the car park to ensure numbers were catered for with social distancing.
- A range of religious support services for the families who have lost loved ones throughout the year
- Islamic Counselling Services
- Weddings, in accordance with Islamic law
- The facilitation of Ramadan and the recitation of the Holy Qur'an, in full
- The opening of the Ghamkol Sharif Reference Library

With the removal of a blanket lockdown, and restrictions eased for the Mosque, the Charity embarked upon a number of additional communal events throughout the year, predominately in English.

Dar Ul Uloom Islamia Rizwia (Bralawai)

Report of the Trustees for the Year Ended 31 March 2022

These included:

- A Prayer for Palestine
- Monthly gatherings (throughout the year) of Sayyiduna Shaykh Abdul Qadir Jilani (r.a)
- Weekly lectures on Al-Adab Al-Mufrad
- Weekly lectures on 'A Journey Through the Qur'an in Preparation for Ramadan'
- The Life and Legacy of The Grand Master Imam Ahmed Raza Khan (r.a.)
- The 12 nights of Rabl' Ul-Awwal
- Khatam e-Khawajgan and Dhikr gatherings every week
- The Importance of Reading in Times of Illiteracy
- The Sufi Tradition of Serving Humanity
- The Night of Israa' and Mi'raaj
- Journey to the Lord of Power
- Spiritual Dimensions of Fasting
- The Fiqh of Fasting
- The Night of Deliverance, Laylatul Bara'ah
- 40 Hadith on the Virtues of the Qur'an
- Recital of Qaseedah Badariyya
- Weekly recital of Qasida al-Burda Sharif

Sister's Gatherings

With the opening of the Madrasah and the engagement of mothers, the Charity embarked upon a number of regular services for women only. These included weekly and monthly events.

Such as:

- Roadmap for a Productive Ramadan
- Mawlid An-Nabi

Community Projects:

- Post 16 education for local women in collaboration with South and City College Birmingham
- Supported housing provision for vulnerable adults in collaboration with Trinity Housing, which came to an end in early 2022.
- Working with local community organisations and residents in three key areas: Small Heath Park, with a focus on initiating the renovation of the Small Heath Park Lodge, the Small Heath Swimming Baths, and working on improvements for bereavement related services with public sector bodies.

The City of Knowledge Academy, registered charity number: 1137342('CK')

During the year there was a contractual dispute with CK.

Fundraising activities

The Charity does not carry out any off-site fund-raising. Members of our congregation/beneficiaries make voluntary donations on site, either in the office or during prayers via a sealed bucket collection or donate electronically via the donation kiosk or one of the safes located on the Mosque premises.

Dar UI Uloom Islamia Rizwia (Bralawai)

Report of the Trustees for the Year Ended 31 March 2022

FINANCIAL REVIEW

Financial position

During the financial year, CJMGS delivered a financial deficit of £515,439 (2020/21: deficit of £247,328).

In line with the Charity's preliminary Strategic Statement, published September 2021, the Trustees, have utilised resources to bring to fruition the initial stages of the works identified. This includes the development of a professional website that includes a wide range of tools and features to better engage with our congregation and beneficiaries. We also undertook capital works, focused on refurbishments to the Community Hub, the Masjid, and the Madrasah. The Masjid has new, better insulated windows, as well as a new reference library. Capital improvements have also started in the Madrasah, to allow both staff and children, an enhanced work and learning experience. The capital works in the Community Hub represent the first phase of development to allow the Charity to focus on new services to the wide community, in partnership with other stakeholders. There has also been an increase in the number of staff the Charity employs.

Legal Support

The Charity incurred substantial legal costs in the year ended March 2022. These costs arose from the need for continuing advice in relation to:

- (a) the challenges referred to elsewhere in this report and the ongoing work required to resolve continuing challenges (as reported in previous years), including:
 - the dispute with individuals seeking to interfere with the management of the Masjid;
 - responding to the decision of individuals to assert rights in the name and logo of the Masjid - including registering the name and logo as trade marks;
 - addressing queries raised by the Charity Commission and the ongoing regulatory engagement;
- (b) the Board's decision to seek specialist support with the work done by the trustees and the leadership team to review and improve the governance of the charity and a number of operational policies and procedures, taking into account the guidance received from the Charity Commission.

These factors continued through the year ended March 2022 and are expected to continue through to March 2024. The Board will report as appropriate in the accounts and reports for those years.

Restrictions and Investment Powers

The Trust Deed authorises investment of surplus monies not immediately required, subject only to conditions and consents imposed by law.

Reserves policy

The Trustee Board reviews and updates its reserves policy annually to ensure its compliance with Charity Commission best practice. This requires reserves to be available to cover future contingencies and liabilities. The Reserves Policy requires at least six months' ordinary operating expenditure to be held as unrestricted funds, equating to £275,000 at budgeted expenditure levels.

The unrestricted general free reserves at 31 March 2022 were £2,292,815 (2021: £2,849,371 as restated). Free reserves are reserves which do not include restricted funds, designated funds of £7,038,001 or funds tied up in the other fixed assets of £55,554.

Restricted reserves at the end of the year amount to £18,334 (2021: £7,332 as restated).

Dar Ul Uloom Islamia Rizwia (Bralawai)

Report of the Trustees for the Year Ended 31 March 2022

Going concern

The Charity reported a cash outflow of £286,368 for the year. It has available bank balances of £2,214,976 at the 31 March 2022.

After making further appropriate enquiries and despite the ongoing Covid-19 restrictions, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the twelve months from the date of signing this report. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

LOOKING AHEAD

As the Charity is in a Statutory Inquiry, with the appointment of an Interim Manager, the immediate focus will be to ensure the implementation of the advice, guidance and the agreed Action Plan with the Commission, as well as other areas of concern that have been identified.

Once that has been completed, the Board anticipates resuming work on a number of strategic projects, including working in collaboration with local organisations to help support to local people to meet the challenges arising from the cost of living crisis, improvement to local facilities and the environment.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity, which has the working name of 'Central Jamia Mosque Ghamkol Sharif' (CJMGS), is an unincorporated charity established by Deed of Trust, dated 16 January 1986 and registered with the Charity Commission on 18 April 1986. The Deed of Trust was amended by a resolution made under s280 of the Charities Act 2011 on 29 November 2019.

Identified concerns

There have been a number of historical allegations against staff and trustees relating to the use of social media and alleged misappropriation of funds. These have been widely reported in the media, including social media. The Charity Commission has been informed, and these issues form part of the Statutory Inquiry. Each allegation is taken very seriously by the trustees of the Charity and the staff team. We are actively investigating these and reporting our findings to the Charity Commission and releasing public statements if appropriate.

Where matters have been reported to the police to date the police have informed us that the allegations hold no substance or evidence to support the allegations and therefore, they will not be taking any further action.

Regardless of the fact the allegations are unfounded, there has been reputational damage; which we are systematically addressing with each and every allegation brought to our attention.

As reported previously, the Charity Commission, in June 2019, contacted the Charity about various regulatory concerns. After correspondence with the Charity Commission, the Board of Trustees was offered Regulatory Advice in early 2020.

The Charity Commission opened a Regulatory Compliance Case in August 2021 in relation to concerns that the advice had not been fully implemented, which resulted in the Charity Commission opening a Statutory Inquiry in November 2021. The Board of Trustees is actively engaged with the Charity Commission to address the concerns identified.

Dar Ul Uloom Islamia Rizwia (Bralawai)

Report of the Trustees for the Year Ended 31 March 2022

The Board accepts that it was responsible to ensure the implementation of advice received from the Commission. A number of circumstances outside the control of the Charity made this more difficult than it would otherwise have been:

- The composition of the Board changed, with trustees resigning or being removed;
- A very large volume of e-mail correspondence, close to two thousand messages, addressed to trustees, staff and others. The vast majority of these e-mails are from unverified accounts using pseudonyms and when approached to speak directly with the Charity to consider their concerns, none have come forward to date;
- The use of pseudonymous social media accounts to criticise the Charity and make unfounded allegations has also been a concern in the year at hand;
- The time and resources deployed to investigate every allegation.

We are grateful to our accountants and auditors (Locke Williams Associates LLP) who have helped us complete the annual return and accounts for previous years, and ensured our legal obligation to file this report and accounts on time is met. We will work with them to make continuing improvements in this area.

We are glad to report the Charity's accounts for year ending 31 March 2022 are not qualified. This is due to the improvements in policies and procedures that have been implemented and the changes made to the historical method utilised to record the receipt of cash donations.

The Charity receives cash donations as follows:

- 1) Friday Jumm'ah prayer and events collections via bucket collection;
- 2) Donors depositing cash into one of several safes located throughout the Mosque;
- 3) Donors handing cash into the office;
- 4) Parents paying their Madrasah (supplementary school) fees (with the new changes introduced most of these fees are now paid by electronic means).

Trade Mark Case

The Trustees of the Charity (CJMGS) are delighted that the Trade Mark Registry Court for the UK Intellectual Property Office has ruled overwhelming in our favour on all 3 consolidated proceedings.

A summary of the Trade Mark decision can be found on the link below:

[Intellectual Property Office - Decisions \(ipo.gov.uk\)](https://ipo.gov.uk)

The full decision can be accessed from this link:

[Trade Mark Inter Partes Decision O/556/22 \(ipo.gov.uk\)](https://ipo.gov.uk)

We are grateful that the Trade Mark Registry has recognised what we always stated to be the truth. We pursued these proceedings with regret and would prefer to have avoided the considerable expense involved, financially and in time, energy and disruption to the work of the charity.

This regret is shared by the Trustees, members of our congregation, beneficiaries, followers of Ghamkol Sharif and stakeholders across the country and internationally, from the headquarters of the Movement, the founders of Ghamkol Sharif, Kohat, Pakistan.

Dar Ul Uloom Islamia Rizwia (Bralawai)

Report of the Trustees for the Year Ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT Trade Mark Case - continued

This regret is heightened, because the grandson (Junaid Akhtar), of one of the founding trustees, affectionately known as Sufi Sahib, was found by the Registry to have acted in bad faith. The standard of proof required, to act in bad faith is very high:

- in that he acted dishonestly,
- his intention was to mislead,
- his behaviour fell short of what is an acceptable standard, and
- implied a dishonest state of mind and or intention

The Charity, is now in the process of enforcing this ruling with those who using the name Ghamkol Sharif, without permission.

Recruitment and appointment of new trustees

Role descriptions, where applicable, are issued to each Trustee and a full induction is given setting out the obligations of a Trustee.

Organisational structure

The Charity is principally based in Birmingham, UK but works with organisations across the United Kingdom. The Trustees are responsible for the governance of the Charity, and the day-to-day management is performed by the Trustees and other volunteers, as well as some paid staff for administration of the Mosque and teachers for the Madrassa School.

Key management remuneration

The trustees consider the Board of Trustees and the Manager as comprising the senior management personnel of the charity in charge of directing and controlling the charity and running and operating the Charity, with the principal day-to-day administration and management responsibilities with the Manager of the Charity. All Trustees give their time freely and no Trustee remuneration was paid in the year. Any trustee expenses are detailed in note 8 to the accounts.

The pay of the charity's manager is in line with national minimum wage may be increased in accordance with average earnings index.

Related parties

There is a related party interest, concerning Golden Hillock Islamic Funerals Ltd (company number 12708494). One of the company directors, Mohammed Konane, is also a Trustee of the Charity. The funeral service company pays an annual rent of £4,800 for premises rented from the Charity and if possible a charitable donation to the Charity.

This related party interest, has since come to an end (on 3 January 2023), due to the dissolution of the Company.

Dar UI Uloom Islamia Rizwia (Bralawai)

Report of the Trustees for the Year Ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees actively review the major risks which the charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy; and
- The implementation of procedures designed to minimise any potential risk on the Charity should any of those risks materialise.

The strategy is reviewed regularly by the Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

517381

Principal address

Central Jamia Mosque Ghamkol Sharif
150 Golden Hillock Road
Small Heath
BIRMINGHAM
B10 0DX

Trustees

Mr Ahsan Ul-Haq
Mr Abdul Khaliq
Mr Zahir Abbas
Mr Asif Quayum
Mr Mohammed Konane
Mr Jamil Bashir

The following trustees (and former trustees) hold title to property belonging to the charity as custodian or nominee:

Trustees:

Mr Ahsan Ul-Haq
Mr Abdul Khaliq
Mr Zahir Abbas
Mr Asif Quayum
Mr Jamil Bashir
Mr Mohammed Konane

Former Trustees:

Al Haj Shaikh Muhammad Abdullah Khan
Al-Haj Fazal Illahi
Mohammad Saleem Akhtar
Al Haj Talib Hussain

Auditors

Locke Williams Associates LLP
Chartered Accountants
Registered Auditors
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Bankers

United Bank UK

Dar UI Uloom Islamia Rizwia (Bralawai)

**Report of the Trustees
for the Year Ended 31 March 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

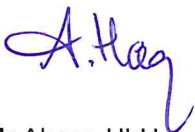
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 27 January 2023 and signed on its behalf by:



Mr Ahsan UI-Haq - Trustee

**Report of the Independent Auditors to the Trustees of
Dar UI Uloom Islamia Rizwia (Bralawai)**

Opinion

We have audited the financial statements of Dar UI Uloom Islamia Rizwia (Bralawai) (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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.

**Report of the Independent Auditors to the Trustees of
Dar Ul Uloom Islamia Rizwia (Bralawai)**

Matters on which we are required to report by exception

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

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; 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 Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to these risks, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011, the Charities SORP (FRS 102) and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management, trustees and enquiries of third parties, where appropriate.

**Report of the Independent Auditors to the Trustees of
Dar Ul Uloom Islamia Rizwia (Bralawai)**

As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and checking the authorisation of expenditure as part of our substantive testing, using analytical review to identify any significant or unusual transactions and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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 auditors' 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.



Locke Williams Associates LLP
Chartered Accountants
Registered Auditors
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Date: 27 January 2023



TRUSTED ACCOUNTING SOLUTIONS



Registered number: OC 350146
Registered in England and Wales
Katrina Williams FCA CTA TEP
David Williams FCA FCCA

Locke Williams Associates LLP
Blackthorn House, St Pauls Square
Birmingham B3 1RL T: 0121 262 3980

Dar Ul Uloom Islamia Rizwia (Bralawai)

**Statement of Financial Activities
for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	156,252	11,002	167,254	69,795
Investment income	3	200,663	-	200,663	213,207
Total		<u>356,915</u>	<u>11,002</u>	<u>367,917</u>	<u>283,002</u>
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		883,356	-	883,356	530,330
NET INCOME/(EXPENDITURE)		(526,441)	11,002	(515,439)	(247,328)
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		9,920,143	-	9,920,143	10,167,471
Prior year adjustment	10	(7,332)	7,332	-	-
As restated		<u>9,912,811</u>	<u>7,332</u>	<u>9,920,143</u>	<u>10,167,471</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>9,386,370</u></u>	<u><u>18,334</u></u>	<u><u>9,404,704</u></u>	<u><u>9,920,143</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Dar UI Uloom Islamia Rizwia (Bralawai)

**Balance Sheet
31 March 2022**

	Notes	31.3.22 £	31.3.21 as restated £
FIXED ASSETS			
Tangible assets	12	3,097,967	3,067,852
Investment property	13	<u>3,995,588</u>	<u>3,995,588</u>
		7,093,555	7,063,440
CURRENT ASSETS			
Debtors	14	192,214	407,270
Cash at bank and in hand	15	<u>2,214,976</u>	<u>2,501,344</u>
		2,407,190	2,908,614
CREDITORS			
Amounts falling due within one year	16	(96,041)	(51,911)
NET CURRENT ASSETS		<u>2,311,149</u>	<u>2,856,703</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>9,404,704</u>	<u>9,920,143</u>
NET ASSETS		<u>9,404,704</u>	<u>9,920,143</u>
FUNDS			
Unrestricted funds:			
General fund		2,348,369	2,874,810
Freehold buildings		3,042,413	3,042,413
Investment property		<u>3,995,588</u>	<u>3,995,588</u>
		9,386,370	9,912,811
Restricted funds		<u>18,334</u>	<u>7,332</u>
TOTAL FUNDS		<u>9,404,704</u>	<u>9,920,143</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2023 and were signed on its behalf by:



Mr Zahir Abbas - Trustee



Mr Ahsan UI-Haq - Trustee

The notes form part of these financial statements

Dar UI Uloom Islamia Rizwia (Bralawai)

**Cash Flow Statement
for the Year Ended 31 March 2022**

	Notes	31.3.22 £	31.3.21 as restated £
Cash flows from operating activities			
Cash generated from operations	22	<u>(246,740)</u>	<u>(503,573)</u>
Net cash used in operating activities		<u>(246,740)</u>	<u>(503,573)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(39,796)</u>	-
Return on investment		<u>168</u>	<u>177</u>
Net cash (used in)/provided by investing activities		<u>(39,628)</u>	<u>177</u>
Change in cash and cash equivalents in the reporting period		(286,368)	(503,396)
Cash and cash equivalents at the beginning of the reporting period		<u>2,501,344</u>	<u>3,004,740</u>
Cash and cash equivalents at the end of the reporting period		<u><u>2,214,976</u></u>	<u><u>2,501,344</u></u>

The notes form part of these financial statements

Dar Ul Uloom Islamia Rizwia (Bralawai)

Notes to the Financial Statements for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The financial statements are prepared in Sterling and rounded to the nearest £1.

Critical accounting judgements and key sources of estimation uncertainty

In preparing the Financial Statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

Investment property - The trustees have revalued the property to fair value at the year end. They have based their valuation on a valuation carried out by Emma Hughes MRICS of Sanderson Weatherall on 01 April 2020.

The trustees consider that there are no significant areas of key judgement or estimation uncertainty other than those identified in the accounting policies above.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Voluntary income is received by way of grants, donations and gifts, including gift aid income where applicable, and is included in full in the statement of financial activities when receivable. Income from grants, where related to performance and specific deliverables, are accounted for when it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donated services and facilities are included at the value to the charity where this can be quantified and is material. The value of services provided by volunteers has not been included in these accounts.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. The primary functional activity of the charity is the running of the Mosque and Madrassa school. It includes both costs that can be allocated directly to this activity and those costs of an indirect nature necessary to support them.

Dar Ul Uloom Islamia Rizwia (Bralawai)

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Furniture, fittings and equipment	- 20% on cost
Motor vehicles	- 20% on cost

The Trustees consider that freehold properties are maintained in such a state of repair that their residual value is at least equal to their net book value. As a result, the corresponding depreciation would not be material and therefore, is not charged in the statement of activities. The Trustees perform annual impairment reviews in accordance with the requirements of FRS 102 to ensure that the carrying value is not higher than the recoverable amount.

All assets costing £500 or more are capitalised.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Any cash held in deposits with a longer maturity are held as long-term investments.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2020 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21 as restated
	£	£
Donations	167,254	64,896
Grants	-	4,899
	<u>167,254</u>	<u>69,795</u>

Grants received, included in the above, are as follows:

	31.3.22	31.3.21 as restated
	£	£
HMRC - Coronavirus Job Retention Scheme	-	<u>4,899</u>

3. INVESTMENT INCOME

	31.3.22	31.3.21 as restated
	£	£
Rents received	200,495	213,030
Return on investment	168	177
	<u>200,663</u>	<u>213,207</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Charitable activities	<u>726,301</u>	<u>157,055</u>	<u>883,356</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.22	31.3.21 as restated
	£	£
Staff costs	348,273	162,030
Water and utilities	33,995	32,102
Repairs, renewals and cleaning	34,663	98,479
Health and safety	5,388	4,266
Rent	5,950	-
Building projects	153,600	-
Sundries	44,846	12,026
Insurance	11,991	20,343
Printing, stationery and postage	11,350	5,233
Telephone, internet and IT	42,931	3,997
Equipment	-	10,538
Carried forward	<u>692,987</u>	349,014

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

5. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	31.3.22	31.3.21 as restated
	£	£
Brought forward	692,987	349,014
City of Knowledge	-	65,042
Bank charges	85	85
Donations	2,071	1,129
Books and literature	21,477	-
Depreciation	9,681	8,319
	<u>726,301</u>	<u>423,589</u>

6. SUPPORT COSTS

		Governance costs
		£
Charitable activities		<u>157,055</u>

Support costs, included in the above, are as follows:

	31.3.22	31.3.21 as restated
	Charitable activities £	Total activities £
Auditors' remuneration	3,600	3,600
Auditors' remuneration for non-audit work	-	960
Other accountancy fees	708	1,943
Legal and consultancy fees	150,058	100,238
HR advice	2,689	-
	<u>157,055</u>	<u>106,741</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

During the year, two trustees were reimbursed expenses incurred on behalf of the charity, a total of £630 (2020 two £1,757).

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

8. STAFF COSTS

	31.3.22	31.3.21 as restated
	£	£
Wages and salaries	329,818	156,096
Social security costs	16,510	4,442
Other pension costs	1,945	1,492
	<u>348,273</u>	<u>162,030</u>

The average monthly number of employees on the payroll during the year was as follows:

	31.3.22	31.3.21 as restated
Administration and support staff	-	1
Charitable activities staff	14	6
	<u>14</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

The full time equivalent staff as at 31 March 2022 was 16.65.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	62,463	7,332	69,795
Investment income	<u>213,207</u>	-	<u>213,207</u>
Total	<u>275,670</u>	<u>7,332</u>	<u>283,002</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>530,330</u>	-	<u>530,330</u>
NET INCOME/(EXPENDITURE)	(254,660)	7,332	(247,328)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>10,167,471</u>	-	<u>10,167,471</u>
TOTAL FUNDS CARRIED FORWARD	<u>9,912,811</u>	<u>7,332</u>	<u>9,920,143</u>

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

10. PRIOR YEAR ADJUSTMENT

The prior year's financial statements have been amended, to reflect donations received that were for restricted purposes.

11. VOLUNTEERS

The Trustee Board recognise the tremendous contribution made by the charity's volunteers without which the service could not operate. We have had 7 regularly active volunteers, not including trustees, over the year, who between them contributed the equivalent of 0.75 full time equivalent staff.

12. TANGIBLE FIXED ASSETS

	Freehold property £	Furniture, fittings and equipment £	Motor vehicles £	Totals £
COST				
At 1 April 2021	3,042,413	205,844	21,644	3,269,901
Additions	<u>-</u>	<u>39,796</u>	<u>-</u>	<u>39,796</u>
At 31 March 2022	<u>3,042,413</u>	<u>245,640</u>	<u>21,644</u>	<u>3,309,697</u>
DEPRECIATION				
At 1 April 2021	-	180,405	21,644	202,049
Charge for year	<u>-</u>	<u>9,681</u>	<u>-</u>	<u>9,681</u>
At 31 March 2022	<u>-</u>	<u>190,086</u>	<u>21,644</u>	<u>211,730</u>
NET BOOK VALUE				
At 31 March 2022	<u>3,042,413</u>	<u>55,554</u>	<u>-</u>	<u>3,097,967</u>
At 31 March 2021	<u>3,042,413</u>	<u>25,439</u>	<u>-</u>	<u>3,067,852</u>

13. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2021 and 31 March 2022	<u>3,995,588</u>
NET BOOK VALUE	
At 31 March 2022	<u>3,995,588</u>
At 31 March 2021	<u>3,995,588</u>

The investment property was revalued by the trustees at the reporting date to its expected fair value at the time based on a valuation carried out on 1 April 2020 by Emma Hughes MRICS of Sanderson Weatherall. The trustees are of the opinion that the fair value has not materially changed from the date of that report.

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

14. DEBTORS

	31.3.22	31.3.21 as restated
	£	£
Amounts falling due within one year:		
Trade debtors	18,000	18,000
Other debtors	500	129,950
Prepayments and accrued income	<u>93,512</u>	<u>168,618</u>
	<u>112,012</u>	<u>316,568</u>
Amounts falling due after more than one year:		
Trade debtors	<u>80,202</u>	<u>90,702</u>
Aggregate amounts	<u>192,214</u>	<u>407,270</u>

15. CASH AT BANK AND IN HAND

	General fund £	Fitrana £	Zakat £
Cash in hand	1,330	-	-
Bank current accounts	1,839,362	7,325	6,299
Bank deposit accounts	<u>355,950</u>	<u>-</u>	<u>-</u>
Total	<u>2,196,642</u>	<u>7,325</u>	<u>6,299</u>
		31.3.22	31.3.21 as restated
	Hospital fund £	Total funds £	Total funds £
Cash in hand	-	1,330	-
Bank current accounts	4,710	1,857,696	2,145,562
Bank deposit accounts	<u>-</u>	<u>355,950</u>	<u>355,782</u>
Total	<u>4,710</u>	<u>2,214,976</u>	<u>2,501,344</u>

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21 as restated
	£	£
Trade creditors	24,005	4,353
Social security and other taxes	43,005	25,075
Other creditors	25,431	7,723
Accruals and deferred income	<u>3,600</u>	<u>14,760</u>
	<u>96,041</u>	<u>51,911</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £	31.3.21 as restated Total funds £
Fixed assets	3,097,967	-	3,097,967	3,067,852
Investments	3,995,588	-	3,995,588	3,995,588
Current assets	2,388,856	18,334	2,407,190	2,908,614
Current liabilities	<u>(96,041)</u>	<u>-</u>	<u>(96,041)</u>	<u>(51,911)</u>
	<u>9,386,370</u>	<u>18,334</u>	<u>9,404,704</u>	<u>9,920,143</u>

18. MOVEMENT IN FUNDS

	At 1.4.21 £	Prior year adjustment £	Net movement in funds £	At 31.3.22 £
Unrestricted funds				
General fund	2,882,142	(7,332)	(526,441)	2,348,369
Freehold buildings	3,042,413	-	-	3,042,413
Investment property	<u>3,995,588</u>	<u>-</u>	<u>-</u>	<u>3,995,588</u>
	9,920,143	(7,332)	(526,441)	9,386,370
Restricted funds				
Fitrana	-	693	6,632	7,325
Zakat	-	1,929	4,370	6,299
Hospital fund	<u>-</u>	<u>4,710</u>	<u>-</u>	<u>4,710</u>
	<u>-</u>	<u>7,332</u>	<u>11,002</u>	<u>18,334</u>
TOTAL FUNDS	<u>9,920,143</u>	<u>-</u>	<u>(515,439)</u>	<u>9,404,704</u>

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	356,915	(883,356)	(526,441)
Restricted funds			
Fitrana	6,632	-	6,632
Zakat	4,370	-	4,370
	<u>11,002</u>	<u>-</u>	<u>11,002</u>
TOTAL FUNDS	<u>367,917</u>	<u>(883,356)</u>	<u>(515,439)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	3,129,470	(254,660)	2,874,810
Freehold buildings	3,042,413	-	3,042,413
Investment property	3,995,588	-	3,995,588
	10,167,471	(254,660)	9,912,811
Restricted funds			
Fitrana	-	693	693
Zakat	-	1,929	1,929
Hospital fund	-	4,710	4,710
	<u>-</u>	<u>7,332</u>	<u>7,332</u>
TOTAL FUNDS	<u>10,167,471</u>	<u>(247,328)</u>	<u>9,920,143</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	275,670	(530,330)	(254,660)
Restricted funds			
Fitrana	693	-	693
Zakat	1,929	-	1,929
Hospital fund	4,710	-	4,710
	<u>7,332</u>	<u>-</u>	<u>7,332</u>
TOTAL FUNDS	<u>283,002</u>	<u>(530,330)</u>	<u>(247,328)</u>

Dar Ul Uloom Islamia Rizwia (Bralawai)

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

18. MOVEMENT IN FUNDS - continued

Designated funds

Designated funds have been set up of £3,042,413 for the freehold properties of the Mosque and Education and £3,995,558 for the investment properties owned by the Charity as these amounts are not readily available to spend on the charitable objects of the Charity.

Restricted funds

Fitrana, also known as 'Sadaqat ul Fitr', is a compulsory form of charity for a Muslim, male or female, old or young. It is given on the day of Eid ul Fitr, after a month of fasting, in order to expiate one's shortcomings in the month of Ramadan and also to aid poor Muslims to celebrate Eid.

Zakat is the third pillar of Islam. It requires Muslims to give 2.5% of their qualifying wealth each year to help Muslims who need it across a range of categories. Zakat is both a spiritual duty and a vital part of the Islamic social welfare system.

Both funds are kept separate from the Charity's funds, as they are seen as an additional trust bestowed upon the Charity, with very specific Islamic rulings on their expenditure. Historically, the Charity, distributed these alms, internationally by a variety of means, as a means of fulfilling the religious obligations of members of the congregation of the Mosque in Birmingham. The Charity Commission has challenged the Charity's understanding of this obligation, and has stated that this activity is outside of the charitable objects of the Charity. The Charity is working with the Commission, to come to agree how these funds can be applied in accordance with Islamic criteria and the objects of the charity. We are working to achieve this urgently in view of the obligations (both religious and legal) which apply.

The donations made by beneficiaries, for the Hospital Fund, to be given to the Charity, Al-Hamd-O-Lillah (Foundation) Trust, charity number 1097091, will be passed onto the charity, as soon as the Commission has agreed these funds can be released from our accounts.

19. EMPLOYEE BENEFIT OBLIGATIONS

There is a defined contribution pension scheme for employees. The Charity has automatically enrolled eligible jobholders into a qualifying scheme in accordance with pensions legislation. The assets of the scheme are held separately from those of the company in an independently administered fund. The fund is a Group Personal Pension Scheme with NEST. The pension cost charge for the year represents contributions payable by the charity to the fund and amounted to £1,945 (2021: £1,492). At the year-end £447 was owed to the pension scheme (2021: £526).

20. CONTINGENT LIABILITIES

During the course of the preceding year a claim was made to the Employment Tribunal by an employee of the Charity, which has now been resolved. The trustees consider that providing any further information in this regard would be expected to seriously prejudice the position of the charity.

21. RELATED PARTY DISCLOSURES

The related party relationship ceased as of 3 January 2023 when the Company was officially dissolved, due to an administrative error. The Board had previously notified the Charity Commission that it will be bringing this service in house as a trading subsidiary in the new financial year as part of the Charity's wider governance changes being discussed. The Directors of the Company, will be filing their accounts with Companies House in due course, and have agreed that all profits will be donated to the Charity.

Dar UI Uloom Islamia Rizwia (Bralawai)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

22. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22	31.3.21 as restated
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(515,439)	(247,328)
Adjustments for:		
Depreciation charges	9,681	8,319
Return on investment	(168)	(177)
Decrease/(increase) in debtors	215,056	(254,259)
Increase/(decrease) in creditors	<u>44,130</u>	<u>(10,128)</u>
Net cash used in operations	<u>(246,740)</u>	<u>(503,573)</u>

23.. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	<u>2,501,344</u>	<u>(286,368)</u>	<u>2,214,976</u>
	<u>2,501,344</u>	<u>(286,368)</u>	<u>2,214,976</u>
Total	<u>2,501,344</u>	<u>(286,368)</u>	<u>2,214,976</u>

24. FINANCIAL INSTRUMENTS

The carrying amount for each category of financial instrument is as follows:

	2022 £	2021 £
Financial assets measured at fair value through income and expenditure		
Investment properties	<u>3,995,588</u>	<u>3,995,588</u>

The net gains and net losses attributable to the charity's financial instruments are summarised as follows:

The net gain/(loss) recognised through net income/expenditure from financial assets measured at fair value (including changes in fair value) amounted to £nil (2021 - £nil).