

**Academy for Islamicjerusalem Studies**

**Financial statements for the year  
ended 31 July 2025**

**Scottish Charity Number SC024913**

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# Academy for Islamicjerusalem Studies

## Academy information

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**Management committee** Professor Abd Al-Fattah El-Awaisi - Chairman  
Mrs Sara El-Awaisi - Secretary  
Mrs Anfal El-Awaisi - Treasurer  
Dr Khalid El-Awaisi  
Dr Aminurraasyid Yatiban  
Professor Mohd Roslan Mohd Nor  
Mrs Norashikin Abdul Majid

**Secretary's office** Academy for Islamicjerusalem Studies (ISRA)  
PO Box 28865  
Edinburgh  
EH14 9DZ

**Bankers** Bank of Scotland plc  
7/13 Port Street  
Stirling  
FK8 2EJ

**Independent examiner** Henderson Loggie LLP  
Level 5  
The Stamp Office  
10-14 Waterloo Place  
Edinburgh  
EH1 3EG

**Charity number** SC024913

# Academy for IslamicJerusalem Studies

## Management committee's report

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The management committee has pleasure in presenting its report and financial statements for the year ended 31 July 2025. The Academy information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements and Academy's Constitution.

### Management committee

The founding members shall constitute the first committee. The committee shall thereafter consist of not less than five members, three officers and two members, as the members of the Association may from time to time determine in the general meeting as per the constitution.

The management committee at the date of this report and throughout the year are shown on page 1.

### Constitution

The Academy was created by a constitution adopted on 20 June 1996, updated on 3 January 2010 and 10 February 2012.

### Objectives

The purpose of the Academy is to advance Islamic education and research, with special reference to the promotion of studies and research into IslamicJerusalem, in whatever way the management committee thinks fit.

### Business review and future developments

As of last year, the top strategic priority for the Academy for IslamicJerusalem Studies (ISRA) is to continue being the leading actor in promoting the field of IslamicJerusalem Studies in the Arab and Muslim world, with special focus on Türkiye, Malaysia, Indonesia and Bangladesh. This is important after the establishment of IslamicJerusalem Research Academy (Waqf) in Türkiye in 2015, which is acting as a hub for West Asia, the establishment of the first home for IslamicJerusalem Studies in Türkiye at Social Sciences University of Ankara (ASBU) by offering at the University a new Master programme in Quds Studies in English language and the establishment of ASBU Application and Research Centre (KAM) in April 2018, the establishment of an Intellectual Academic Forum as a result of the protocol of cooperation between Social Sciences University of Ankara (ASBU), Academy for IslamicJerusalem Studies (ISRA) and Beytülmağdis Çalışmaları Vakfı signed on 25 July 2018; and the establishment of the second home for IslamicJerusalem Studies in Türkiye at Mardin Artuklu University in 2021 by offering at that University a new Master programme in Quds Studies in Arabic and Turkish languages.

To mark three decades (30 years: 1994 – 2024) of the institutional establishment of IslamicJerusalem (Bayt al-Mağdis) Studies as a field of inquiry, ISRA established an "International Intellectual Academic Forum" on IslamicJerusalem Studies as a result of the "Protocol of International Cooperation" on 13 December 2023 between 7 academic institutions from the UK, Türkiye, Malaysia and Indonesia. These are: the Academy for IslamicJerusalem Studies (ISRA) – United Kingdom, Beytülmağdis Çalışmaları Vakfı – Türkiye, Beytülmağdis (Quds) Studies Research and Application Centre (KAM) at Social Sciences University of Ankara (ASBU) – Türkiye, Beytülmağdis (Quds) and Palestine Studies Research and Application Centre at Mardin Artuklu University – Türkiye, Institute of Excellence for IslamicJerusalem Studies (IEIJS) at University Utara Malaysia (UUM) – Malaysia, Centre of Excellence for IslamicJerusalem Studies at Djuanda University – Indonesia, and Department of Islamic History and Civilization at University Malaya (UM) – Malaysia. In addition, a Memorandum of Understanding (MoU) on Academic Program, and a Memorandum of Agreement (MoA) to establish an International Intellectual Academic Forum to endeavor to strengthen, promote and develop international co-operation related to IslamicJerusalem (Bayt al-Mağdis) Studies between the Academy for IslamicJerusalem Studies (ISRA) and the University Muhammadiyah Jakarta (UMJ) were signed on 3 October 2024, which led to the establishment of a new master at the University Muhammadiyah Jakarta (UMJ). This new master is the first taught Master in IslamicJerusalem (Bayt al-Mağdis) Studies not ONLY at the Indonesian universities but the first one at the Southeast Asia universities.

# Academy for Islamic Jerusalem Studies

## Management committee's report (continued)

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### Business review and future developments (continued)

Moreover, as part of our strategic development plan, ISRA will continue strategically to focus its efforts in conducting research, producing knowledge, dissemination of knowledge related to Islamic Jerusalem, publications, and encouraging postgraduate students to specialise on this timely needed field of inquiry.

Our main focus over a number of years was to hold major academic activities, related to our aims and objectives, with partner institutions without any cost from our side. Indeed, we have tried to pursue many collaborative works that ensure that the financial cost is sponsored by other organisations which has been happening for e.g. ISRA's annual conference and the journal costs. This meant that even though financially there is not much activity, the Academy is still active and proactive with its usual charitable activities. Nevertheless, the Management Committee has already considered charitable activities spent from our accounts from previous years.

### Results

The financial results are set out in the statement of receipts and payments on page 5.

### Organisation

The Academy for Islamic Jerusalem Studies is managed under the authority of the management committee. The committee determine the general policy of the Academy. The normal day to day management of the Academy is delegated to the Secretary, Mrs Sara El-Awaisi.

### Risk management

The management committee has assessed the major risks to which the Academy is exposed, in particular those related to the operations and finances of the Academy and is satisfied systems are in place to mitigate the Academy's exposure to the major risks.

### Reserves policy

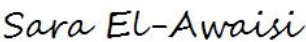
The management committee is to establish a policy to maintain unrestricted funds, which are the free reserves of the Academy.

### Scholarship policy and objectives

The Academy's scholarship policy is to award scholarships of such value as the management committee considers appropriate in view of the circumstances of the beneficiary, subject to criteria formulated by the management committee from time to time for general guidance, which is normally adhered to, unless on consideration of an application the circumstances were such that they could be departed from.

This report was approved by the management committee on 3 January 2026.

Signed on behalf of the management committee:

  
Sara El-Awaisi - 2026-01-14, 23:24:02 UTC

**Mrs Sara El-Awaisi**  
Secretary

# Academy for Islamic Jerusalem Studies

## Report of the Independent Examiner to the management committee members of the Academy for Islamic Jerusalem Studies

I report on the financial statements of the charity for the year ended 31 July 2025 which are set out on pages 5 to 7.

This report is made to the management committee, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion set out below and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the management committee, as a body, for my work or for this report.

### Respective responsibilities of the management committee members and Independent Examiner

The charity's management committee members are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's management committee consider that the audit requirement of Regulation 10(1)(d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeks explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

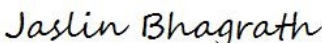
### Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare financial statements which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

### Jaslin Bhagrath CA

For and on behalf of Henderson Loggie LLP  
Chartered Accountants  
Level 5  
The Stamp Office  
10-14 Waterloo Place  
Edinburgh  
EH1 3EG

  
Jaslin.Bhagrath.- 2026-01-21, 19:20:14 UTC

## Academy for Islamic Jerusalem Studies

### Statement of financial activities for the year ended 31 July 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £
<b>Receipts</b>		
Voluntary income:		
Membership fees	150	150
Charitable activities:		
Student fees	43	1,589
<b>Total receipts</b>	<b>193</b>	<b>1,739</b>
<b>Payments</b>		
Charitable support activities:		
Curriculum expenses	-	163
Sundry expenses	424	419
Governance costs:		
Independent examination fee	1,008	960
<b>Total payments</b>	<b>1,432</b>	<b>1,542</b>
<b>Net (deficit)/surplus for the year</b>	<b>(1,239)</b>	<b>197</b>

All of the Academy's activities are continuing.

# Academy for Islamic Jerusalem Studies

## Statement of balances at 31 July 2025

	Total 2025 £	Total 2024 £
Opening cash at bank and in hand	22,455	22,258
(Deficit)/surplus for the year	(1,239)	197
<b>Closing cash at bank and in hand</b>	<b>21,216</b> =====	<b>22,455</b> =====
<b>Bank and cash balances - unrestricted</b>		
Bank deposit account	21,216 =====	22,455 =====
<b>Liabilities - unrestricted fund</b>		
Independent examiner's fee	1,062 =====	1,008 =====

Approved by the management committee on 3 January 2026 and signed on its behalf by:

*Anfal El-Awaisi*  
Anfal El-Awaisi - 2026-01-21, 17:45:18 UTC

**Mrs Anfal El-Awaisi**  
**Treasurer**



# Academy for Islamic Jerusalem Studies

## Notes to the financial statements

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### **1 Emoluments and expenses**

No remuneration was paid, or any expenses reimbursed, to any member of the management committee in the year ending 31 July 2025. (Nil: 2024)

### **2 Employees**

The Academy has no employees in year ending 31 July 2025. (Nil: 2024).



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## E-SIGNATURE CERTIFICATE

### Certificate Summary

ENVELOPE SUBJECT: Academy for Islamicjerusalem Studies - 2025 accounts for approval  
DOCUMENT: 2025 ISRA accounts.pdf  
DOCUMENT ORIGINATOR: catherine.baxter hlca.co.uk (catherine.baxter@hlca.co.uk)

CERTIFICATE STATUS: Completed  
DELIVERED: Jan 14, 2026 11:53 AM UTC  
DOCUMENT PAGES: 9 CERTIFICATE PAGES: 1 TOTAL ENVELOPE PAGES: 10

ENVELOPE ID: 2ca530a2-68f6-4d3c-a1d3-ef80be8f3d16  
DOCUMENT ID: 2bebc27b-35c2-487c-abc1-6e1c3d8bcbbf  
ORIGINATOR IP ADDRESS: 87.246.91.14

COMPLETED SIGNATORIES: 3 / 3  
COMPLETED IN PLACE SIGNATURES: 3 / 3  
COMPLETED IN PLACE INITIALS: 0 / 0  
CARBON COPY RECIPIENTS: 0

### Signatures

### Timeline

E-SIGNED BY: Sara El-Awaisi (saraawaisi@hotmail.com)  
SECURITY LEVEL: Secure Email (Authenticated)  
E-SIGNATURE ID: 4ded6666-4ac6-4552-8ea1-a93d845a09ea

SENT: Jan 14, 2026 11:53 AM UTC  
VIEWED: Jan 14, 2026 11:23 PM UTC  
SIGNED: Jan 14, 2026 11:24 PM UTC  
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*Sara El-Awaisi*

I AGREE TO THE CONTENTS OF ALL PAGES ABOVE WITH AN ELECTRONIC SIGNATURE

PRINT NAME: Sara El-Awaisi EMAIL: saraawaisi@hotmail.com

E-SIGNED BY: Anfal El-Awaisi (anfalelawaisi@gmail.com)  
SECURITY LEVEL: Secure Email (Authenticated)  
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VIEWED: Jan 21, 2026 5:41 PM UTC  
SIGNED: Jan 21, 2026 5:45 PM UTC  
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*Anfal El-Awaisi*

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*Jaslin Bhagrath*

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