

Al-Markazul-Ilmi

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 August 2021

Al-Markazul-Ilmi  
Contents Page  
For the year ended 31 August 2021

Report of the Trustees	1 to 3
Independent Examiner's Report to the Trustees	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

Al-Markazul-Ilmi  
Report of the Trustees  
For the year ended 31 August 2021

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 August 2021. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

The charity primarily runs a Level 3 Islamic Theology course for girls. This is a 7 year part time course which takes place during the evening hours. The Charity's objectives are to establish and operate an institution for the advancement of education in both secular and religious faith.

The charity aims to give its students the opportunity to reach their full potential in their academic, spiritual, moral and social development.

Moreover, the charity seeks to prepare students for the 21st century, through religious faith, by raising their awareness to the different cultures around us and how we can live as a cohesive community in a plural society by accepting and respecting diversity and by being tolerant to others in accordance with British values. This is achieved by actively promoting attitudes such as respect for rule of law, individual liberties, democracy and mutual respect for different faiths and beliefs and for those without faith; all of which constitute core British values.

In addition, the charity seeks to empower students and provide them with a strong religious and British identity where they feel confident of both their religious and British identity.

There were approximately 175 non-residential students and no volunteers in the financial year.

## **ACHIEVEMENTS AND PERFORMANCE**

The trustees have now moved towards a fee based system as the donation fatigue kicks in although the charity does aim to do more donation work in the future. Although the financial year has seen a net surplus it is not as significant as previous year as the charity goes through this transition. Although some element of previous years surplus was the COVID support grants from the government.

The institution is proud to be able to maintain a good balance between high achievement and a spirit of service and devotion, thus providing an ideal environment for pupils to grow in and experience a vast array of social and academic skills in a safe and respectful manner.

The trustees are also pleased to inform that the property purchased adjacent to the school has more or less been refurbished which will enhance the facilities at the school.

The charity as a future requirement looking to provide 16 educational courses. The details behind this is still being worked on.

## **FINANCIAL REVIEW**

### **Reserves**

It is policy of the Charity to maintain unrestricted funds at a level which equates to approximately 12 months' regular expenditure. This ensures there are always sufficient funds to cover costs. The school's principal funding is through fees now but they have received some element of COVID-19 government/council grant in the year and donations.

The overhead expenditure has remained fairly consistent in the year.

Al-Markazul-Ilmi  
Report of the Trustees Continued  
For the year ended 31 August 2021

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

#### Location and history

The charity was registered with the charity commission on 26th March 2004. It is governed by a Trust deed.

Bath Street in Dewsbury is in the Yorkshire and The Humber region of England. The postcode is within the Dewsbury East ward/electoral division, which is in the constituency of Dewsbury.

Dewsbury is a minster town within the Metropolitan Borough of Kirklees, in West Yorkshire, England. It lies on the River Calder and an arm of the Calder and Hebble Navigation waterway. It is to the west of Wakefield, east of Huddersfield and south of Leeds.

Historically a part of the West Riding of Yorkshire, after undergoing a period of major growth in the 19th century as a mill town, Dewsbury went through a period of decline. Dewsbury forms part of the Heavy Woollen District of which it is the largest town.

#### Organisational structure

The trustees may from time to time make such rules and regulations in their absolute discretion think fit for the management of the Institution and may at any time vary such rules and regulations. At regular meeting, the trustees agree the area of activity for the trust, as well as reviewing policies, securing accountability, and measuring performance.

#### Risk Assessment

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

### Recruitment and appointment of trustees

#### Appointment of trustees

The trust deed, provides for at least three trustees. The Principal, if not otherwise a trustee, is an additional trustee ex-officio. The appointment of trustees is vested in the continuing trustees (excluding any retiring trustees).

The appointment of teachers, administrators, and other persons required for the running of the Institution is in the hands of the Principal. The trustees have responsibility for appointing a Principal.

#### Induction and training of new trustees

There are informal procedures for induction and training of new trustees. Trustees are also encouraged to attend external briefings and training courses.

## REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Name of Charity</b>	Al-Markazul-Ilmi
<b>Charity registration number</b>	1102900
<b>Principal address</b>	Bath Street Dewsbury West Yorkshire WF13 2JR

### Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Ayub Kayat  
Mr Hussain Gora  
Mr Ismail Mohammed Saeed Raja  
Mr Mohammed Yusuf Hassan Bham  
Mr Shabbir Ahmed Yusuf Patel

### Independent examiners

Salim Hajee  
251 Derby Street  
Bolton  
BL3 6LA

Al-Markazul-Ilmi  
Report of the Trustees Continued  
For the year ended 31 August 2021

**Bankers**

National Westminster Bank Plc  
1 Victoria Place  
Holbeck  
LS11 5AN

Approved by the Board of Trustees and signed on its behalf by

.....  
Mr Hussain Gora

04 May 2022

Al-Markazul-Ilmi  
Independent Examiners Report to the Trustees  
For the year ended 31 August 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2021.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiners statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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Adam & Co Accountants Limited

Salim Hajee  
251 Derby Street  
Bolton  
BL3 6LA

04 May 2022

Al-Markazul-Ilmi  
Statement of Financial Activities  
For the year ended 31 August 2021

	Notes	Unrestricted funds £	2020 £
<b>Income and endowments from:</b>			
Donations and legacies	2	91,664	144,744
Other income	3	15,600	14,400
<b>Total</b>		<b>107,264</b>	<b>159,144</b>
<b>Expenditure on:</b>			
Raising funds	4	(88,312)	(85,700)
Charitable activities	5/6	(13,347)	(15,419)
<b>Total</b>		<b>(101,659)</b>	<b>(101,119)</b>
<b>Net income</b>		<b>5,605</b>	<b>58,025</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		248,818	190,793
<b>Total funds carried forward</b>		<b>254,423</b>	<b>248,818</b>

Al-Markazul-Ilmi  
Statement of Financial Position  
As at 31 August 2021

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	11	304,013	303,451
		<b>304,013</b>	<b>303,451</b>
<b>Current assets</b>			
Debtors	12	2,004	494
Cash at bank and in hand		12,909	16,024
		<b>14,913</b>	<b>16,518</b>
<b>Creditors: amounts falling due within one year</b>	13	(3,503)	(1,651)
<b>Net current assets</b>		<b>11,410</b>	<b>14,867</b>
<b>Total assets less current liabilities</b>		<b>315,423</b>	<b>318,318</b>
<b>Creditors: amounts falling due after more than one year</b>	14	(61,000)	(69,500)
<b>Net assets</b>		<b>254,423</b>	<b>248,818</b>
<b>The funds of the charity</b>			
Unrestricted income funds	15	254,423	248,818
<b>Total funds</b>		<b>254,423</b>	<b>248,818</b>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....  
Mr Hussain Gora  
Trustee  
04 May 2022



Al-Markazul-Ilmi  
Notes to the Financial Statements  
For the year ended 31 August 2021

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Al-Markazul-Ilmi meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Tangible fixed assets**

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

Land and buildings	2% (Buildings Only) Reducing balance
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**2. Income from donations and legacies**

	2021 £	2020 £
<b>Unrestricted funds</b>		
Donations received	85,692	123,368
Grants received	5,972	21,376
	<b>91,664</b>	<b>144,744</b>

**3. Other income**

	2021 £	2020 £
<b>Unrestricted funds</b>		
Rental Income	15,600	14,400
	<b>15,600</b>	<b>14,400</b>

**4. Expenditure on generating donations and legacies**

	2021 £	2020 £
<b>Unrestricted funds</b>		
Donations	88,312	85,700
	<b>88,312</b>	<b>85,700</b>

Al-Markazul-Ilmi  
Notes to the Financial Statements Continued  
For the year ended 31 August 2021

**5. Costs of charitable activities by fund type**

	<b>2021</b>	<b>2020</b>
	£	£
<b>Unrestricted funds</b>		
Support costs	13,347	15,419

**6. Costs of charitable activities by activity type**

	<b>2021</b>	<b>2020</b>
	£	£
<b>Support costs</b>		
Activity 1	13,347	15,399
Activity 2	-	20
	<b>13,347</b>	<b>15,419</b>

**7. Analysis of support costs**

	<b>2021</b>	<b>2020</b>
	£	£
<b>Activity 1</b>		
Finance	13,292	15,399
Postage and stationery	55	-
Governance costs	-	20
	<b>13,347</b>	<b>15,419</b>

**8. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2021</b>	<b>2020</b>
	£	£
Depreciation of owned fixed assets	5,987	5,407

Al-Markazul-Ilmi  
Notes to the Financial Statements Continued  
For the year ended 31 August 2021

**9. Staff costs**

Total staff costs for the year ended 31 August 2021 were:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries and wages	82,325	80,293
	<b>82,325</b>	<b>80,293</b>

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Staff Employees	0	0
	<b>0</b>	<b>0</b>

**10. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

**11. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Land and buildings</b>	<b>Fixtures and fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 01 September 2020	318,517	21,882	340,399
Additions	4,890	1,660	6,550
At 31 August 2021	<b>323,407</b>	<b>23,542</b>	<b>346,949</b>
<b>Depreciation</b>			
At 01 September 2020	31,904	5,044	36,948
Charge for year	1,362	4,626	5,988
At 31 August 2021	<b>33,266</b>	<b>9,670</b>	<b>42,936</b>
<b>Net book values</b>			
At 31 August 2021	<b>290,141</b>	<b>13,872</b>	<b>304,013</b>
At 31 August 2020	<b>286,613</b>	<b>16,838</b>	<b>303,451</b>

Al-Markazul-Ilmi  
Notes to the Financial Statements Continued  
For the year ended 31 August 2021

**12. Debtors**

	2021 £	2020 £
<b>Amounts due within one year:</b>		
Trade debtors	583	-
Prepayments and accrued income	1,421	494
	<b>2,004</b>	<b>494</b>

**13. Creditors: amounts falling due within one year**

	2021 £	2020 £
Other creditors	3,489	1,651
Accruals and deferred income	14	-
	<b>3,503</b>	<b>1,651</b>

**14. Creditors: amounts falling due after more than one year**

	2021 £	2020 £
Other creditors	61,000	69,500
	<b>61,000</b>	<b>69,500</b>

**15. Movement in funds**

**Unrestricted Funds**

	Balance at 01/09/2020 £	Incoming resources £	Outgoing resources £	Balance at 31/08/2021 £
<i>General</i>				
General	248,818	107,264	(101,659)	254,423
	<b>248,818</b>	<b>107,264</b>	<b>(101,659)</b>	<b>254,423</b>

**Unrestricted Funds - Previous year**

	Balance at 01/09/2019 £	Incoming resources £	Outgoing resources £	Balance at 31/08/2020 £
<i>General</i>				
General	190,793	159,144	(101,119)	248,818
	<b>190,793</b>	<b>159,144</b>	<b>(101,119)</b>	<b>248,818</b>

Al-Markazul-Ilmi  
Notes to the Financial Statements Continued  
For the year ended 31 August 2021

**Purpose of unrestricted Funds**

General

The trustees are free to use unrestricted funds in accordance with charitable objectives.

**16. Analysis of net assets between funds**

	<b>Tangible fixed assets</b>	<b>Net current assets / (liabilities)</b>	<b>Creditors &gt; one year</b>	<b>Net Assets</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General	304,013	11,410	(61,000)	254,423
	<b>304,013</b>	<b>11,410</b>	<b>(61,000)</b>	<b>254,423</b>
<b>Previous year</b>				
	<b>Tangible fixed assets</b>	<b>Net current assets / (liabilities)</b>	<b>Creditors &gt; one year</b>	<b>Net Assets</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General	303,451	14,867	(69,500)	248,818
	<b>303,451</b>	<b>14,867</b>	<b>(69,500)</b>	<b>248,818</b>

Al-Markazul-Ilmi  
Detailed Statement of Financial Activities  
For the year ended 31 August 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	3,808	123,368
Fees	81,884	-
Grants receivable	5,972	21,376
	<b>91,664</b>	<b>144,744</b>
<b>Other income</b>		
Rental Income	15,600	14,400
	<b>15,600</b>	<b>14,400</b>
<b>Total incoming resources</b>	<b>107,264</b>	<b>159,144</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Staff costs - wages & salaries	(82,325)	(80,293)
Depreciation - owned assets	(5,987)	(5,407)
	<b>(88,312)</b>	<b>(85,700)</b>
<b>SUPPORT COSTS</b>		
<b>Finance</b>		
Rates including water rates (Activity 1)	(3,882)	(5,260)
Light and heat (Activity 1)	(6,316)	(8,037)
Repairs and maintenance (Activity 1)	(990)	(607)
Insurance (Activity 1)	(2,104)	(1,495)
	<b>(13,292)</b>	<b>(15,399)</b>
<b>Postage and stationery</b>		
Postage and stationery (Activity 1)	(55)	-
	<b>(55)</b>	<b>-</b>
<b>Governance costs</b>		
Bank Charges (Activity 2)	-	(20)
	<b>-</b>	<b>(20)</b>
<b>Total resources expended</b>	<b>(101,659)</b>	<b>(101,119)</b>
<b>Net Income</b>	<b>5,605</b>	<b>58,025</b>