

Jamiatul-Ilm Wal-Huda UK

Report and Accounts

31 March 2022

Jamiatul-Ilm Wal-Huda UK

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Jamiatul-Ilm Wal-Huda UK
Charity Information
for the period ended 31 March 2022

Address

30 Moss Street
Blackburn
Lancashire
BB1 5HW

Charity registration number: 1020165

Trustees

Mufti Abdul Samad Ahmed
Mr Abdullah Haji Vallibhai Patel
Mr Sanaullah Ismail Ahmed
Mr Dawood Patel
Mr Yusuf Musa Patel

Appointed independent examiner

M A Ibrahim (FCCA)

Accountants

M.A.I (Accountants) Limited
7 St Andrews Street
Blackburn
Lancashire
BB1 8AE

Bankers

Yorkshire Bank plc
40 Church Street
Blackburn
Lancashire
BB1 5AW

Jamiatul-Ilm Wal-Huda UK
Trustees' annual report
for the period ended 31 March 2022

Charity registration number: 1020165

The Annual Report is fully SORP compliant and sets out how the trustees have met their obligations.

The Financial Statement is fully SORP compliant and includes the incoming resources and resources expended.

Objectives and activities

The objects of the charity are set out in the constitution are summarised as follows:

To promote the Islamic Religion.

The Main Activity of the charity is to provide a school and college for the Muslim Community of Blackburn and United Kingdom for the teaching of Islamic religious and secular education subjects.

Trustees have had sight and also have due regard to the guidance issued by the Charity Commission on Public Benefit.

Achievements and performance

The Charity carries out a wide range of activities in pursuance of its charitable aims:

This reporting year Jamiatul Ilm Wal Huda had a continued challenging period due to the Covid 19 pandemic which meant new ways of working and also a strong emphasis on testing and social distancing measures and ensuring all our operations were covid secure. We had all Risk assessments in place and continued to work closely with PHE and other agencies to ensure all our students, staff and visitors remain safe. We also ensured that when it was needed we had a robust plan in place for virtual learning which ensured that studies remained uninterrupted. During the latter part of the reporting period we delivered a full learning offer with focus on catching up on any lost learning.

Despite this challenging backdrop we had the joy of celebrating the graduation ceremony of 13 Hifz students and 40 Alim students, of those some Hifz students have progressed onto the Alim course and others have left to pursue further studies at college. The Alim course has provided a valuable grounding for graduates to further their Islamic and Academic aspirations, some of whom have gone onto Universities to study Degree courses.

This reporting period again in August 2021 the Charity achieved record results in its GCSEs, 100% of the students aged 15 achieved levels 5 to 9 or higher in their GCSEs (including English and maths). This is the new GCSE standard and also this year due to the pandemic there was a different assessment system in place which was more based on teacher predicted grades. There were also significant improvements in all key subject and curriculum areas. As alluded to in previous reporting years we have also developed and now offer our own in house A level college courses to our students on our site and this has led to improved outcomes for our students.

Just like previous years we took part in a food bank project with a local charity as well as working closely with local groups to take part in projects to clean up neighbourhoods in a covid secure manner with all social distancing measures in place. Our students have collected and donated numerous donations to various charities during this reporting period also. Our students together with other charities and partners participated in local community projects also. Our students took part in many initiatives remotely using virtual platforms like Microsoft Teams and Zoom.

We are particularly keen that our students are well versed with all the protected characteristics under the Equalities Act 2010. We also hosted numerous visits from Ministers of various faiths.

We partnered with an organisation called IMO to deliver Careers and Employability advice to our students and also projects on promoting healthy eating and participating in activities connected with Children in Need.

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Trustees' annual report
for the period ended 31 March 2022

We also hosted an event by the Lancashire Constabulary aimed at promoting the police as a career path for people from ethnic communities.

We continue to work closely with our Partners on all matters of Safeguarding including making sure there is full compliance with all the Protected Characteristics under the Equality Act.

Structure, governance and management

Jamiatul Ilm Wal Huda UK is registered as a Charity with The Charity Commission under charity no: 1020165.

Regulated by declaration of trust dated 26 March 1993.

Appointment of charity trustees

Trustees appointed by the existing members of the Trust Board by simple majority.

Reference and administrative details

See preceding page under 'Charity Information'.

Names of the charity trustees who manage the charity

All trustees are named on the preceding page under 'Charity Information'.

Financial review and reserves policy

During the year the Charity had on average 420 students (2020-21: 420). The Charity raised funds mainly from Donations and parental contributions to develop its functional properties. This would accommodate for the growing waiting list for places at the school, which is expected to continue to rise.

Our policy is to continue building up reserves by means of annual operating surpluses supplemented by general-purpose appeals from time to time. The surplus reserves would be used in expanding the school.

The Board has determined that the appropriate level of free reserves, which are not invested in tangible fixed assets, should be equivalent to three months expenditure. Tangible fixed assets are all held for use by the school, but in current present uncertain property market the Trustees are unable to estimate whether the current value of these assets is materially different from that shown in the financial statements.

There are no uncertainties about the charity continuing as a going concern.

The Trustees actively review all major risks which the Charity faces and drawn up a risk assessment which is reviewed at every meeting. The Trustees are satisfied that all systems are in place and arrangements have been made to manage any risks identified.

The Trustees would like to thank all those who assisted us with their moral and financial support and trust they continue to do so.

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Trustees' annual report
for the period ended 31 March 2022

Statement of Trustee's responsibilities

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

The law applicable in England and Wales 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period in preparing these financial statements, the trustees are required to:-

- Select suitable accounting policies to be applied consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and,
 - Prepare the financial statements on the going concern bases unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees and signed on its behalf by:

Mr Dawood Patel
Trustee

Date: 12/10/2022

Independent Examiner's Report to the Trustees of Jamiatul-Ilm Wal-Huda UK

I report to the trustees on my examination of the accounts of Jamiatul-Ilm Wal-Huda UK (the Trust) for the period ended 31 March 2022.

Respective responsibilities of trustees and examiner

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

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA, which is one of the listed bodies.

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

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

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

The appointed independent examiner of the trust:

M A Ibrahim (FCCA) for and on behalf of
M.A.I (Accountants) Limited
7 St Andrews Street
Blackburn
Lancashire
BB1 8AE

Date: 12/10/2022

Jamiatul-Ilm Wal-Huda UK
Statement of financial activities
for the period ended 31 March 2022

	Notes	Unrestricted funds	Restricted income funds	Total 2022	Total 2021
		£	£	£	£
Income	3				
Income and endowments from:					
Donations and legacies		5,134	-	5,134	7,684
Charitable activities		554,572	-	554,572	418,135
Other		4,846	5,463	10,309	139,779
Total		<u>564,552</u>	<u>5,463</u>	<u>570,015</u>	<u>565,598</u>
Expenditure	4				
Expenditure on:					
Charitable activities		637,557	5,463	643,020	517,711
Net income/(expenditure) for the year		<u>(73,005)</u>	<u>-</u>	<u>(73,005)</u>	<u>47,887</u>
Reconciliation of funds					
Total funds brought forward		1,011,443	-	1,011,443	963,556
Net incoming resources for the year		(73,005)	-	(73,005)	47,887
Total funds carried forward		<u>938,438</u>	<u>-</u>	<u>938,438</u>	<u>1,011,443</u>

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Balance Sheet
At 31 March 2022

	Notes	Unrestricted funds £	Restricted income funds £	Total 2022 £	Total 2021 £
Fixed assets					
Tangible assets	5	921,071	-	921,071	928,557
Current assets					
Cash at bank and in hand		37,669	-	37,669	111,684
		<u>37,669</u>	<u>-</u>	<u>37,669</u>	<u>111,684</u>
Creditors: amounts falling due within one year					
Trade creditors and accruals	6	20,302	-	20,302	28,797
Net current assets		<u>17,367</u>	<u>-</u>	<u>17,367</u>	<u>82,886</u>
Net assets		<u>938,438</u>	<u>-</u>	<u>938,438</u>	<u>1,011,443</u>
Funds of the Charity	7				
Unrestricted funds		938,438	-	938,438	1,011,443
Total funds		<u>938,438</u>	<u>-</u>	<u>938,438</u>	<u>1,011,443</u>

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

(Mufti) Abdul Samad Ahmed
Trustee

Date: 12/10/2022

Jamiatul-Ilm Wal-Huda UK
Notes to the Accounts
for the period ended 31 March 2022

Basis of preparation

1 Basis of accounting

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 and charities SORP (FRS 102) effective 1 January 2019, published by the Charity Commission in England & Wales.

The charity is a public benefit entity.

2 Accounting Policies

Income

Income from student contributions are accounted for when received, although this represents a divergence from accounting standards. The trustees are of the opinion that this is necessary to give a fair and true view.

Income from voluntary donations are included in full in the Statement of Financial Activities also when received. The value of services provided by volunteers has not been included.

Expenditure

Expenditure is included in the accounts on an accruals basis.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fittings and equipment	5% straight line
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The trustees are of the opinion that the depreciation charge for the buildings is not required as the buildings are maintained and the expenditure reflected in the income and expenditure account.

Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the charity without further specified purpose and are available as general funds.

Restricted funds

Restricted funds are funds subject to specific trusts, which may be declared by the donor(s) or with their authority (e.g. in a public appeal) or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are spent at the discretion of the trustees in furtherance of some particular aspect(s) of the objects of the charity, or they may be endowment funds, where the assets are required to be invested, or retained for actual use, rather than spent.

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Notes to the Accounts
for the period ended 31 March 2022

3 Analysis of income	Unrestricted funds	Restricted income funds	2022 Total funds	2021 Prior year
	£	£	£	£
Donations and legacies				
Donations	5,134	-	5,134	7,684
Charitable activities				
Fees receivable	542,775	-	542,775	410,483
Other	11,797	-	11,797	7,652
Total	554,572	-	554,572	418,135
Other				
Solar electricity income	4,846	-	4,846	9,534
HMRC JRS grant	-	5,463	5,463	130,245
Total	4,846	5,463	10,309	139,779
Total income	564,552	5,463	570,015	565,598

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Notes to the Accounts
for the period ended 31 March 2022

4 Analysis of expenditure	Unrestricted funds	Restricted income funds	2022 Total funds	2021 Prior year
	£	£	£	£
Expenditure on charitable activities				
Wages and national insurance	317,927	5,463	323,390	270,888
Employee pension	3,256	-	3,256	2,509
DBS checking fees	476	-	476	396
Educational trips	6,442	-	6,442	-
Educational resources	43,357	-	43,357	25,117
Examination expenses	21,639	-	21,639	29,778
School meals expenditure	85,645	-	85,645	45,587
Heat and light	59,381	-	59,381	50,790
Rates	1,766	-	1,766	1,804
Water charges	7,379	-	7,379	10,569
Cleaning and consumables	9,191	-	9,191	4,745
Bank charges	74	-	74	50
Insurance	3,785	-	3,785	3,610
Repairs and maintenance	56,317	-	56,317	46,906
Grants & Donations	-	-	-	100
Equipment expensed	160	-	160	151
Depreciation	7,485	-	7,485	7,485
Telephone and internet	2,114	-	2,114	2,269
Subscriptions and software	1,553	-	1,553	51
Office stationery, postage and printing	2,993	-	2,993	1,985
Accountancy fees	600	-	600	550
Payroll fees	1,216	-	1,216	2,171
Independent examiner's fee	200	-	200	200
Legal and professional fees	-	-	-	5,400
School Inspection fees	4,601	-	4,601	4,601
Total	637,557	5,463	643,020	517,711
Total expenditure	637,557	5,463	643,020	517,711

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Notes to the Accounts
for the period ended 31 March 2022

5 Land, buildings, equipment and fittings

	Land £	Buildings £	Fittings and equipment £	Total £
Cost				
At 1 April 2021	150,000	722,582	149,708	1,022,290
At 31 March 2022	150,000	722,582	149,708	1,022,290
Depreciation				
At 1 April 2021	-	-	93,734	93,734
Charge for the year	-	-	7,485	7,485
At 31 March 2022	-	-	101,219	101,219
Net book value				
At 31 March 2022	150,000	722,582	48,489	921,071
At 31 March 2021	150,000	722,582	55,975	928,557

6 Creditors

Analysis of creditors:	2022	2021
	£	£
Accruals	20,302	28,797
	<u>20,302</u>	<u>28,797</u>

7 Analysis of fund assets and liabilities

	Unrestricted funds £	Restricted income funds £	Total 2022 £
Tangible fixed assets	921,071	-	921,071
Current assets	37,669	-	37,669
Current liabilities	(20,302)	-	(20,302)
	<u>938,438</u>	<u>-</u>	<u>938,438</u>

8 Transactions with trustees and related parties

Trustee remuneration and benefits

Remuneration paid:	2022	2021
	£	£
Name of trustee		
Mufti Abdul Samad Ahmed	<u>10,197</u>	<u>8,884</u>

The remuneration paid to Mufti Abdul Samad Ahmed is authorised by the Trust Deed. The above payments are for services to support the activities of the charity and the payments are comparable to other staff in similar position.

There were no other benefits, expenses or remuneration paid to the Trustees or persons connected to them.

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Notes to the Accounts
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9 Details of certain items of expenditure

	2022	2021
	£	£
Fees for examination of the accounts		
Independent examiner's fees	<u>200</u>	<u>200</u>

10 Employees

	2022	2021
	Number	Number
Average number of employees	<u>33</u>	<u>32</u>

No employee received emoluments of more than £60,000.