

**JAAMIATUL IMAAM MUHAMMAD ZAKARIA  
MUHAJIR MADANI**

**REPORT OF THE TRUSTEES AND  
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020**

Riley Moss Audit LLP (Statutory Auditor)  
Riley House  
183-185 North Road  
Preston  
Lancashire  
PR1 1YQ

**JAAMIATUL IMAAM MUHAMMAD ZAKARIA  
MUHAJIR MADANI**

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FOR THE YEAR ENDED 31 AUGUST 2020**

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**JAAMIATUL IMAAM MUHAMMAD ZAKARIA  
MUHAJIR MADANI**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 AUGUST 2020**

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<b>Trustees</b>	Mr S Dadhiwala Mr M J Desai Mr Y Kara Mr E H Sader
<b>Principal address</b>	Thornton View Road Clayton Bradford BD14 6JX
<b>Registered charity number</b>	1012357
<b>Auditors</b>	Riley Moss Audit LLP (Statutory Auditor) Riley House 183-185 North Road Preston Lancashire PR1 1YQ

**JAAMIATUL IMAAM MUHAMMAD ZAKARIA  
MUHAJIR MADANI**

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

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The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. 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).

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

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**Objectives and activities**

**Objectives and Activities**

There are currently approximately 475 students on roll and approximately 100 students are in the post 16 provision. The majority of students are British Muslims. As education providers, Jaamia endeavours to provide all their students with as many opportunities in education as possible.

The school prides itself for being an institute that offers both a comprehensive Islamic Theology Course and Secondary curriculum. We aim to connect the curricula as much as possible within the school, such that the teaching of the secondary curriculum is not divorced and separated from Islamic concepts; rather it is enhanced by introducing Islamic concepts. We believe, through the provision of two curricula within the school; namely the secondary curriculum and the Islamic Sciences Curriculum (Degree: Islamic Theology Course), our students enjoy increased opportunities.

The school aims to ensure that the time spent at Jaamia, facilitate students to attain, primarily the highest levels of spiritual, moral, cultural and Islamic awareness and, in close conjunction with this, the highest levels of physical and intellectual achievement of which they are capable. Moreover, the school 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 fundamental 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 fundamental British values. In addition, the school 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.

The school has a friendly atmosphere where the students learn and adapt to get on with others, have the opportunity to meet girls from different cultural backgrounds, improve their interaction and communication skills, learn independence and increase their faith.

The school offers a good broad range of subjects from the National Curriculum. The appropriate curriculum policies which are in place are supported by good quality schemes of work for all subjects. The curriculum provides for girls to become Muslim scholars and religious teachers and also prepares them for any further education they would like to pursue. The broad curriculum ensures that students are appropriately prepared for life beyond school. The school's provision for study of Hadith (Prophetic Traditions), the Quranic studies (the practical aspects of Islamic life) and the Arabic and Urdu language is outstanding.

Support sessions are provided for students in need of extra help and extra-curricular activities which include cooking and art clubs etc. Public speaking, sporting and gardening activities are also organized. Fundraising opportunities have been organized for registered charities. We have extended our extra-curricular provisions by initiating a sports club, knitting club, BSA Boarding Skills Award scheme, STEM club.

The school has an embedded programme of career education and guidance that is known and understood by pupils, parents, teachers and employers. Further to this service, students then have the opportunity to go on to work experience placements. In addition, we have extended our careers advice enabling pupils' access to apprenticeships enhancing their key skills and have also extended visits from professionals. They also receive regular visitors from different walks of life to talk to them about job opportunities in their organizations.

Subject specific educational trips are also in place to further enhance the student's knowledge and learning as well as trips out. The school offers workshops and has had visits by prominent members of the community such as the SSPO (Safer Schools Partnership Officer), a member of the Jewish Community, roadshows from the Leeds Festival of Science and a member of the Clayton History group. An elderly care home visit was also arranged and voluntary work carried out. Educational visits were arranged for different year groups to the Magna Adventure Centre, Nell Bank, Funzy, National Science & Media Museum, the local church, Cartwright Hall, Bronte Parsonage Museum.

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

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The school undertakes all the required checks to ensure that its staff and the proprietors are suitable to work with children. The school maintains a single central register which meets the regulations.

**Compliance**

The school meets the Schedule to the Education (Independent School Standards) Regulations 2014 and associated requirements. In addition, the school meets the National Minimum Standards for Boarding Schools.

**Achievement and performance**

**Charitable activities**

The Trustees are pleased that the performance of the school has been more than satisfactory through the year. Jaamiatul Imaam Muhammad Zakaria Muhajir Madani enjoys yet again a positive year on year examination results which are evident indicators of successful teaching and learning, with particular strength in Modern Foreign Languages and GCSE core subjects.

Jaamiatul Imaam Muhammad Zakaria Muhajir Madani offers a unique community and environment in which students learn and experience a vast array of social and academic skills in a safe and highly organized school that endeavours to make students' schooling highly fruitful and memorable. The school day is structured so that students utilize their time well and in a balanced manner. We are confident that the education provided equips our students to deal with demands of adult life in a mature and responsible manner.

The school currently has full membership with ISC (Independent Schools Council) and ISA (Independent Schools Association), however, we have not yet had an inspection from our new inspectorate ISI. However, our last full inspections (for both education & boarding) were carried out by Ofsted during June and July 2018. The outcome of the inspections was very positive as the school was rated good for their education provision and outstanding for the boarding provision. Please find below some remarks contained within the Ofsted reports:

"Trustees are ambitious to provide the best education and care for pupils. They strive to ensure that the classrooms are modern and create a high-quality learning environment." (Ofsted school report, June 2018)

"Pupils are well prepared for life in British society and the spiritual, moral, social and cultural development of pupils is a major strength of the school. The school curriculum and guidance from teachers and tutors nurture in the pupils a respect for other people from all backgrounds." (Ofsted school report, June 2018)

"The head teacher is well supported by senior leaders and trustees and has identified appropriate priorities for developing the school. This has ensured continuing improvements in the quality of teaching, and a widening of the curriculum offer, including in the sixth-form provision. This has been achieved while further enhancing pupils' personal and social development, which is a significant school strength." (Ofsted school report, June 2018)

"School leaders and staff are aspirational, and pupils in turn become ambitious and strive to achieve their best." (Ofsted school report, July 2018)

"Pupils are safe, and their behaviour is exemplary." (Ofsted school report, July 2018)

"Leadership is inspirational and ensures that pupils receive the best quality of care." (Ofsted school report, July 2018)

"The pupils feel safe and highly value the support available from the staff. Typical comments from the pupils include, 'How could you not feel safe here?' and 'Jaamia makes me happy' (Ofsted school report, July 2018).

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

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**Achievement and performance**

**Building Development work**

In the wake of Covid-19 pandemic the school was closed from March 2020 after the lockdown, hence, the building development work progress was less than originally anticipated. However, the school has managed to enhance various facilities. The major works that were carried out are as follows:

1. Roofing work in the Bronte building.
2. A brand new boiler system and piping fitted in the Nurses building
3. Re-piping of the Malehouse building.
4. New laundry machines & dryers purchased to provide extra and more efficient laundry service for the students.
5. Brand new fire doors fitted in the Gatehouse building.
6. The front car park was fully tarmacked and new fencing was erected by the entrance.
7. Tarmac and flagging of internal premises areas including artificial grass in one of the areas.

**Commitment to Equality**

The Charity is committed to promoting and achieving equality, and to ensure that unfair discrimination is eliminated. It believes that unfair discrimination is totally unacceptable. Discrimination on the grounds of gender, race, disability, age, religious or political belief, sexual orientation, social background, marital status or pregnancy will not be tolerated within Jaamia.

**Future plans**

The school was hoping to open the Museum building which has been under refurbishment since 2015. However, because of the recent pandemic, there has been a delay in completing the building as much of the resources were spent in other areas. However, the school is hopeful that by the end of next year the refurbishment will be completed. This will enhance its educational facilities with the existing new Educational Block which was opened in 2015.

Moreover, the school are also looking into creating an extra sports field for the students. This would be situated on a piece of land behind the New Educational Block, which is currently a piece of fenced uneven grass area.

**Structure, governance and management**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trust is an unincorporated trust, constituted under a trust deed dated 12 June 1992 and is a registered charity, number 1012357.

The trust was established to promote the advancement of education and the advancement of Islamic faith particularly by establishing and operating an institution.

**Compliance with accounting standards**

The trustees confirm that the accounts comply with current statutory requirements, the requirements of the charity's governing document and the requirements of the Charities SORP.

**Recruitment and appointment of new trustees**

The trustees are appointed by the Board of Trustees. The trust deed provides for 6 trustees. The principal for the time being of the institution if not otherwise a trustee shall be 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 people required for the running of the Institution is in the responsibility of the principal and the head teacher. The trustees have responsibility for appointing a principal.

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

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**Structure, governance and management**

**Location, Structure, Governance and Management**

Jaamiatul Imaam Muhammad Zakaria Muhajir Madani is an independent boarding school for Muslim girls aged 11 years to 23 years. All students attend the school full time.

The school is situated in Clayton, Bradford, West Yorkshire. Bradford is a metropolitan borough of West Yorkshire in Northern England. It is situated in the foothills of the Pennines, 8.6 miles (13.8 km) west of Leeds, and 16 miles (25.7 km) northwest of Wakefield. Bradford became a municipal borough in 1847, and received its charter as a city in 1897. Following local government reform in 1974, city status was bestowed upon the wider metropolitan borough.

The school is situated on a ten-acre site in several large Victorian premises built in 1854. The site houses several buildings which are used for education and boarding. The school was opened in 1992.

**Induction and training of new trustees**

There are internal procedures for induction and training of new trustees in place. However, Trustees are encouraged to attend external briefings and training courses too. All trustees undergo level 2 training in Safeguarding Young People and Child Protection in Education. Trustee meetings are held 3 times a year to review and agree major areas of policy.

**Risk Management**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to reduce and manage these risks.

**Coivid 19 preparations**

Unfortunately, because of the current pandemic the school has been operating remotely since March. The school created a webpage for parents in which they could be updated regularly of any announcements the school made. In the wake of the pandemic, the school started delivering online classes through Microsoft Teams. In addition, a range of health and safety risk assessments of the site have been conducted by a number of external professionals and consultants in preparation for re-opening, and the vast majority of the recommended work has been carried out. This work includes deep cleans by COVID-19 deep cleaning specialists, remedial works, gas, electric, water & fire safety checks alongside our normal maintenance work.

**Statement of trustees' responsibilities**

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements these trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a continues basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act. 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.

**JAAMIATUL IMAAM MUHAMMAD ZAKARIA  
MUHAJIR MADANI**

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

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Approved by order of the board of trustees on 22 June 2021 and signed on its behalf by:

.....  
Mr Y Kara - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
JAAMIATUL IMAAM MUHAMMAD ZAKARIA  
MUHAJIR MADANI**

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**Opinion**

We have audited the financial statements of Jaamiatul Imaam Muhammad Zakaria Muhajir Madani (the 'charity') for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows 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 August 2020 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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  
JAAMIATUL IMAAM MUHAMMAD ZAKARIA  
MUHAJIR MADANI**

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**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.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
JAAMIATUL IMAAM MUHAMMAD ZAKARIA  
MUHAJIR MADANI**

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**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.

Riley Moss Audit LLP (Statutory Auditor)  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
Riley House  
183-185 North Road  
Preston  
Lancashire  
PR1 1YQ

Date: 28 June 2021

Farook Patel (Senior Statutory Auditor)

**JAAMIATUL IMAAM MUHAMMAD ZAKARIA  
MUHAJIR MADANI**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2020**

		<b>2020 Unrestricted funds £</b>	<b>2019 Total funds £</b>
<b>Income and endowments from</b>	<b>Notes</b>		
Donations and legacies	2	1,258,840	1,337,249
Other income		376	7,027
<b>Total</b>		<b>1,259,216</b>	<b>1,344,276</b>
<b>Expenditure on Charitable activities</b>	<b>3</b>		
Charitable activities		1,079,999	1,080,721
Other		330	-
<b>Total</b>		<b>1,080,329</b>	<b>1,080,721</b>
<b>NET INCOME</b>		<b>178,887</b>	<b>263,555</b>
<b>Reconciliation of funds</b>			
<b>Total funds brought forward</b>		<b>5,045,998</b>	<b>4,782,443</b>
<b>Total funds carried forward</b>		<b>5,224,885</b>	<b>5,045,998</b>

The notes form part of these financial statements

**JAAMIATUL IMAAM MUHAMMAD ZAKARIA  
MUHAJIR MADANI**

**STATEMENT OF FINANCIAL POSITION  
31 AUGUST 2020**

	<b>Notes</b>	<b>2020 Unrestricted funds £</b>	<b>2019 Total funds £</b>
<b>Fixed assets</b>			
Tangible assets	9	5,010,927	4,902,312
<b>Current assets</b>			
Debtors	10	111,936	77,596
Cash at bank and in hand		221,134	142,687
		333,070	220,283
<b>Creditors</b>			
Amounts falling due within one year	11	(119,112)	(76,597)
		213,958	143,686
<b>Net current assets</b>			
		5,224,885	5,045,998
<b>Total assets less current liabilities</b>			
		5,224,885	5,045,998
<b>NET ASSETS</b>		5,224,885	5,045,998
<b>Funds</b>	12		
Unrestricted funds		5,224,885	5,045,998
<b>Total funds</b>		5,224,885	5,045,998

The financial statements were approved by the Board of Trustees and authorised for issue on 22 June 2021 and were signed on its behalf by:

.....  
Mr Y Kara - Trustee

.....  
Mr E H Sader - Trustee

**JAAMIATUL IMAAM MUHAMMAD ZAKARIA  
MUHAJIR MADANI**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 AUGUST 2020**

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	<b>Notes</b>	<b>2020 £</b>	<b>2019 £</b>
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>274,271</u>	<u>302,117</u>
Net cash provided by operating activities		<u>274,271</u>	<u>302,117</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>(195,824)</u>	<u>(284,103)</u>
Net cash used in investing activities		<u>(195,824)</u>	<u>(284,103)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>78,447</u>	<u>18,014</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>142,687</u>	<u>124,673</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>221,134</u></u>	<u><u>142,687</u></u>

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 AUGUST 2020

<b>1.</b>	<b>Reconciliation of net income to net cash flow from operating activities</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
	<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	178,887	263,555
	<b>Adjustments for:</b>		
	Depreciation charges	86,879	81,918
	Loss on disposal of fixed assets	330	-
	Increase in debtors	(34,340)	(23,053)
	Increase/(decrease) in creditors	42,515	(20,303)
	<b>Net cash provided by operations</b>	<u>274,271</u>	<u>302,117</u>
<b>2.</b>	<b>Analysis of changes in net funds</b>		
		<b>At 1.9.19</b>	<b>Cash flow</b>
		<b>£</b>	<b>£</b>
	<b>Net cash</b>		<b>At 31.8.20</b>
	Cash at bank and in hand	142,687	78,447
		<u>142,687</u>	<u>221,134</u>
		<u>142,687</u>	<u>221,134</u>
	<b>Total</b>	<u>142,687</u>	<u>221,134</u>

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

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**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.

**Income**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from school fees represents fees earned in respect of the provision of education to pupils during the year. Fees for education to be provided in future years are carried forward as deferred income in the balance sheet.

- Income donations or from grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

**Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**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	- Straight line over 7 years
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2020**

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**1. Accounting policies - continued**

**Taxation**

The charity is exempt from tax on its charitable activities.

**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.

**Financial instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost. Financial assets held at amortised cost comprise cash and bank in hand, trade debtors and other debtors. A specific provision is made for debts for which recoverability is in doubt. Financial liabilities held at amortised cost comprise all creditors except social security and other taxes.

**2. Donations and legacies**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Donations	67,700	123,252
Grants	92,197	-
Fee income	1,098,943	1,213,997
	<u>1,258,840</u>	<u>1,337,249</u>

Grants include the amount received as Coronavirus Job Retention money received from the government as a compensation for the salary loss to the employees.

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

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Other grants	<u>92,197</u>	<u>-</u>

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

3. Charitable activities costs

	Direct Costs £	Support costs (see note 4) £	Totals £
Charitable activities	403,237	676,762	1,079,999

4. Support costs

	Management £	Other £	Governance costs £	Totals £
Charitable activities	646,345	16,251	14,166	676,762

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

**Management**

	2020 Charitable activities £	2019 Total activities £
Wages	139,569	141,431
Rates and water	63,289	45,962
Insurance	5,467	3,870
Light and heat	125,018	156,003
Telephone	1,850	1,953
Postage and stationery	55,304	70,440
Repair and renewals	28,306	25,983
Cleaning	20,277	18,275
Canteen	120,386	177,578
Depreciation of tangible and heritage assets	86,879	81,918
	<u>646,345</u>	<u>723,413</u>

**Other**

	2020 Charitable activities £	2019 Total activities £
Motor & travel expenses	16,251	16,832

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2020**

**4. Support costs - continued  
Governance costs**

	<b>2020 Charitable activities £</b>	<b>2019 Total activities £</b>
Auditors' remuneration	3,600	3,600
Accountancy and legal fees	10,566	7,202
	<u>14,166</u>	<u>10,802</u>

**5. Auditors' remuneration**

	<b>2020 £</b>	<b>2019 £</b>
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>3,600</u>	<u>3,600</u>

**6. Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

**7. Staff costs**

	<b>2020 £</b>	<b>2019 £</b>
Wages and salaries	541,421	468,653
Social security costs	1,385	2,452
	<u>542,806</u>	<u>471,105</u>

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

	<b>2020</b>	<b>2019</b>
Teaching	58	47
Admin	18	19
	<u>76</u>	<u>66</u>

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

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

8. Comparatives for the statement of financial activities

	Unrestricted funds £
<b>Income and endowments from</b>	
Donations and legacies	1,337,249
Other income	7,027
<b>Total</b>	<u>1,344,276</u>
<b>Expenditure on</b>	
<b>Charitable activities</b>	
Charitable activities	1,080,721
<b>NET INCOME</b>	<u>263,555</u>
<b>Reconciliation of funds</b>	
<b>Total funds brought forward</b>	<u>4,782,443</u>
<b>Total funds carried forward</b>	<u><u>5,045,998</u></u>

9. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>Cost</b>					
At 1 September 2019	5,249,004	369,547	334,000	8,200	5,960,751
Additions	160,965	25,409	4,950	4,500	195,824
Disposals	-	-	-	(2,600)	(2,600)
At 31 August 2020	<u>5,409,969</u>	<u>394,956</u>	<u>338,950</u>	<u>10,100</u>	<u>6,153,975</u>
<b>Depreciation</b>					
At 1 September 2019	429,400	328,246	295,910	4,883	1,058,439
Charge for year	57,570	16,677	10,760	1,872	86,879
Eliminated on disposal	-	-	-	(2,270)	(2,270)
At 31 August 2020	<u>486,970</u>	<u>344,923</u>	<u>306,670</u>	<u>4,485</u>	<u>1,143,048</u>
<b>Net book value</b>					
At 31 August 2020	<u>4,922,999</u>	<u>50,033</u>	<u>32,280</u>	<u>5,615</u>	<u>5,010,927</u>
At 31 August 2019	<u>4,819,604</u>	<u>41,301</u>	<u>38,090</u>	<u>3,317</u>	<u>4,902,312</u>

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

<b>10. Debtors: amounts falling due within one year</b>		
	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade debtors	103,226	71,993
Prepayments	8,710	5,603
	<u>111,936</u>	<u>77,596</u>

<b>11. Creditors: amounts falling due within one year</b>		
	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade creditors	8,473	14,731
Taxation and social security	42,979	33,396
Other creditors	67,660	28,470
	<u>119,112</u>	<u>76,597</u>

<b>12. Movement in funds</b>			
	<b>At 1.9.19</b>	<b>Net movement</b>	<b>At</b>
	<b>£</b>	<b>in funds</b>	<b>31.8.20</b>
		<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
Unrestricted funds	5,045,998	178,887	5,224,885
	<u>5,045,998</u>	<u>178,887</u>	<u>5,224,885</u>
<b>TOTAL FUNDS</b>	<u>5,045,998</u>	<u>178,887</u>	<u>5,224,885</u>

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

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
Unrestricted funds	1,259,216	(1,080,329)	178,887
	<u>1,259,216</u>	<u>(1,080,329)</u>	<u>178,887</u>
<b>TOTAL FUNDS</b>	<u>1,259,216</u>	<u>(1,080,329)</u>	<u>178,887</u>

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

12. Movement in funds - continued

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
<b>Unrestricted funds</b>			
Unrestricted funds	4,782,443	263,555	5,045,998
<b>TOTAL FUNDS</b>	<u>4,782,443</u>	<u>263,555</u>	<u>5,045,998</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted funds	1,344,276	(1,080,721)	263,555
<b>TOTAL FUNDS</b>	<u>1,344,276</u>	<u>(1,080,721)</u>	<u>263,555</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>			
Unrestricted funds	4,782,443	442,442	5,224,885
<b>TOTAL FUNDS</b>	<u>4,782,443</u>	<u>442,442</u>	<u>5,224,885</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted funds	2,603,492	(2,161,050)	442,442
<b>TOTAL FUNDS</b>	<u>2,603,492</u>	<u>(2,161,050)</u>	<u>442,442</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2020**

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**13. Related party disclosures**

There were no related party transactions for the year ended 31 August 2020.

**14. Post balance sheet events**

Since the year end, the Covid-19 pandemic has caused considerable disruption to the global economy. Notwithstanding that, Covid-19 is deemed to be a non-adjusting post balance sheet event. Having considered the impact of Covid-19 on the charity, the trustees consider that there are no non-adjusting post balance events that require disclosure in these financial statements as a result of Covid -19.

**JAAMIATUL IMAAM MUHAMMAD ZAKARIA  
MUHAJIR MADANI**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2020**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	67,700	123,252
Grants	92,197	-
Fee income	1,098,943	1,213,997
	<u>1,258,840</u>	<u>1,337,249</u>
<b>Other income</b>		
Other income	376	7,027
	<u>376</u>	<u>7,027</u>
<b>Total incoming resources</b>	<u>1,259,216</u>	<u>1,344,276</u>
<b>Expenditure</b>		
<b>Charitable activities</b>		
Wages	401,852	327,222
Social security	1,385	2,452
	<u>403,237</u>	<u>329,674</u>
<b>Other</b>		
Loss on sale of tangible fixed assets	330	-
<b>Support costs</b>		
<b>Management</b>		
Wages	139,569	141,431
Rates and water	63,289	45,962
Insurance	5,467	3,870
Light and heat	125,018	156,003
Telephone	1,850	1,953
Postage and stationery	55,304	70,440
Repair and renewals	28,306	25,983
Cleaning	20,277	18,275
Canteen	120,386	177,578
Freehold property	57,570	54,351
Plant and machinery	16,677	13,766
Fixtures and fittings	1,872	12,695
Motor vehicles	10,760	1,106
	<u>646,345</u>	<u>723,413</u>

This page does not form part of the statutory financial statements

**JAAMIATUL IMAAM MUHAMMAD ZAKARIA  
MUHAJIR MADANI**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2020**

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	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Management</b>		
<b>Other</b>		
Motor & travel expenses	16,251	16,832
<b>Governance costs</b>		
Auditors' remuneration	3,600	3,600
Accountancy and legal fees	10,566	7,202
	<u>14,166</u>	<u>10,802</u>
Total resources expended	<u>1,080,329</u>	<u>1,080,721</u>
<b>Net income</b>	<u><u>178,887</u></u>	<u><u>263,555</u></u>

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