

**JAAMIATUL IMAAM MUHAMMAD ZAKARIA
MUHAJIR MADANI**

**REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021**

Xeinadin Audit Ltd (Statutory Auditor)
36 Old Jewry
London
EC2R 8DD

**JAAMIATUL IMAAM MUHAMMAD ZAKARIA
MUHAJIR MADANI**

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FOR THE YEAR ENDED 31 AUGUST 2021**

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**JAAMIATUL IMAAM MUHAMMAD ZAKARIA
MUHAJIR MADANI**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2021**

Trustees	Mr S Dadhiwala Mr M J Desai Mr Y Kara Mr E H Sader Mr I Raja (appointed 28.3.21)
Principal address	Thornton View Road Clayton Bradford BD14 6JX
Registered charity number	1012357
Auditors	Xeinadin Audit Ltd (Statutory Auditor) 36 Old Jewry London EC2R 8DD

**JAAMIATUL IMAAM MUHAMMAD ZAKARIA
MUHAJIR MADANI**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021**

The trustees present their report with the financial statements of 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021**

Objectives and activities

Objectives and Activities

There are currently approximately 465 students on roll and approximately 120 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 organised. Fundraising opportunities have been organised 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 organisations.

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 previously 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.

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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021**

Objectives and activities

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 organised school that endeavours to make students' schooling highly fruitful and memorable. The school day is structured so that students utilise 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 2021**

Achievement and performance

Building Development work

The main focus this year was completing the ongoing refurbishment of the Museum building. This was done in 2 phases. The 1st phase saw the completing and opening of the 1st floor of the Museum building, which is being used as dormitories. The outstanding work which was completed consisted of some plumbing, electrical & joinery work, the installation of a booster pump, carpeting, purchasing of furniture and general decoration. After approval from Council planning department the 1st floor was operational from March 2021.

In addition, we upgraded our laundry facilities by purchasing some more laundry machines and we upgraded our kitchen cookers. *Moreover, some extra CCTV cameras were installed to enhance our security.*

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

Our immediate future plan for next year is to ensure the 2nd phase of the Museum building is completed. This is the ground floor which consists of 2 science labs, an IT and DT classroom and a library. It is envisaged that all works will be completed by December 2021 and the classrooms to be available from after the holidays in January 2022.

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 as amended by scheme dated 11 August 2021 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 5 trustees. The Principal for the time being of the institution if not otherwise a trustee shall be an additional trustee ex-officio.

The power of 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 the responsibility of the Principal. The trustees have responsibility for appointing a Principal.

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.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

Structure, governance and management
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 formal training in Safeguarding, Health & Safety and other relevant training. Trustee meetings are held 3 times a year to review and agree major areas of policy.

Risk Assessment

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.

Covid 19 preparations

Unfortunately, because of the current pandemic the school had been operating remotely most of year. The school created an online portal 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, and the vast majority of the recommended work has been carried out.

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.

Approved by order of the board of trustees on 21/6/2022 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**

Opinion

We have audited the financial statements of Jaamiatul Imaam Muhammad Zakaria Muhajir Madani (the 'charity') for the year ended 31 August 2021 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 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

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. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Farook Patel (Senior Statutory Auditor)
Xeinaidin Audit Ltd (Statutory Auditor)
36 Old Jewry
London
EC2R 8DD

Date: 23 | 06 | 2022

**JAAMIATUL IMAAM MUHAMMAD ZAKARIA
MUHAJIR MADANI**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

		2021 Unrestricted funds £	2020 Total funds £
Income and endowments from	Notes		
Donations and legacies	2	1,355,715	1,258,840
Other income		<u>583</u>	<u>376</u>
Total		1,356,298	1,259,216
Expenditure on			
Charitable activities	3		
Charitable activities		1,147,028	1,079,999
Other		<u>-</u>	<u>330</u>
Total		1,147,028	1,080,329
		<hr/>	<hr/>
NET INCOME		209,270	178,887
Reconciliation of funds			
Total funds brought forward		5,224,885	5,045,998
		<hr/>	<hr/>
Total funds carried forward		<u>5,434,155</u>	<u>5,224,885</u>

The notes form part of these financial statements


**JAAMIATUL IMAAM MUHAMMAD ZAKARIA
MUHAJIR MADANI**

**STATEMENT OF FINANCIAL POSITION
31 AUGUST 2021**

	Notes	2021 Unrestricted funds £	2020 Total funds £
Fixed assets			
Tangible assets	9	5,240,764	5,010,927
Current assets			
Debtors	10	124,193	111,936
Cash at bank and in hand		<u>155,957</u>	<u>221,134</u>
		280,150	333,070
Creditors			
Amounts falling due within one year	11	(86,759)	(119,112)
Net current assets		<u>193,391</u>	<u>213,958</u>
Total assets less current liabilities		<u>5,434,155</u>	<u>5,224,885</u>
NET ASSETS		<u>5,434,155</u>	<u>5,224,885</u>
Funds	12		
Unrestricted funds		<u>5,434,155</u>	<u>5,224,885</u>
Total funds		<u>5,434,155</u>	<u>5,224,885</u>

The financial statements were approved by the Board of Trustees and authorised for issue on21/6/2022..... 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 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	<u>264,980</u>	<u>274,271</u>
Net cash provided by operating activities		<u>264,980</u>	<u>274,271</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(330,157)</u>	<u>(195,824)</u>
Net cash used in investing activities		<u>(330,157)</u>	<u>(195,824)</u>
		_____	_____
Change in cash and cash equivalents in the reporting period		(65,177)	78,447
Cash and cash equivalents at the beginning of the reporting period		<u>221,134</u>	<u>142,687</u>
Cash and cash equivalents at the end of the reporting period		<u>155,957</u>	<u>221,134</u>

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2021

1. Reconciliation of net income to net cash flow from operating activities	2021 £	2020 £	
Net income for the reporting period (as per the Statement of Financial Activities)	209,270	178,887	
Adjustments for:			
Depreciation charges	100,320	86,879	
Loss on disposal of fixed assets	-	330	
Increase in debtors	(12,257)	(34,340)	
(Decrease)/increase in creditors	<u>(32,353)</u>	<u>42,515</u>	
Net cash provided by operations	<u>264,980</u>	<u>274,271</u>	
2. Analysis of changes in net funds	At 1.9.20 £	Cash flow £	At 31.8.21 £
Net cash			
Cash at bank and in hand	<u>221,134</u>	<u>(65,177)</u>	<u>155,957</u>
	<u>221,134</u>	<u>(65,177)</u>	<u>155,957</u>
Total	<u>221,134</u>	<u>(65,177)</u>	<u>155,957</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

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

Taxation

The charity is exempt from tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

1. Accounting policies - continued

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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

	2021 £	2020 £
Donations	160,358	67,700
Grants	73,637	92,197
Fee income	<u>1,121,720</u>	<u>1,098,943</u>
	<u>1,355,715</u>	<u>1,258,840</u>

Grants include the amount received as Coronavirus Job Retention scheme.

3. Charitable activities costs

	Direct Costs £	Support costs (see note 4) £	Totals £
Charitable activities	<u>464,420</u>	<u>682,608</u>	<u>1,147,028</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

4. Support costs

	Management £	Other £	Governance costs £	Totals £
Charitable activities	<u>619,840</u>	<u>38,228</u>	<u>24,540</u>	<u>682,608</u>

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

Management

	2021 Charitable activities £	2020 Total activities £
Wages	135,350	139,569
Rates and water	66,983	63,289
Insurance	6,164	5,467
Light and heat	99,746	125,018
Telephone	1,576	1,850
Postage and stationery	59,344	55,304
Repair and renewals	29,358	28,306
Cleaning	22,803	20,277
Canteen	98,196	120,386
Depreciation of tangible and heritage assets	<u>100,320</u>	<u>86,879</u>
	<u>619,840</u>	<u>646,345</u>

Other

	2021 Charitable activities £	2020 Total activities £
Motor & travel expenses	14,098	16,251
Bad debts	<u>24,130</u>	<u>-</u>
	<u>38,228</u>	<u>16,251</u>

Governance costs

	2021 Charitable activities £	2020 Total activities £
Auditors' remuneration	3,600	3,600
Accountancy and legal fees	<u>20,940</u>	<u>10,566</u>
	<u>24,540</u>	<u>14,166</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

5. Auditors' remuneration

	2021 £	2020 £
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 2021 nor for the year ended 31 August 2020. Mr I Raja was paid £15,632 for his role as principal (2020: £NIL).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

7. Staff costs

	2021 £	2020 £
Wages and salaries	598,290	541,421
Social security costs	614	1,385
Other pension costs	<u>866</u>	<u>-</u>
	<u>599,770</u>	<u>542,806</u>

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

	2021	2020
Teaching	55	58
Admin	<u>20</u>	<u>18</u>
	<u>75</u>	<u>76</u>

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

The key management personnel of the charity comprise the Trustees. The total employee benefits of the key management personnel of the charity were £15,632 (2020: £NIL).

8. Comparatives for the statement of financial activities

	Unrestricted funds £
Income and endowments from	
Donations and legacies	1,258,840
Other income	<u>376</u>
Total	1,259,216
Expenditure on	
Charitable activities	
Charitable activities	1,079,999

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

8.	Comparatives for the statement of financial activities - continued					Unrestricted funds
						£
	Other					<u>330</u>
	Total					<u>1,080,329</u>
	NET INCOME					178,887
	Reconciliation of funds					
	Total funds brought forward					<u>5,045,998</u>
	Total funds carried forward					<u><u>5,224,885</u></u>
9.	Tangible fixed assets					
		Freehold property	Plant and machinery	Fixtures and fittings	Motor vehicles	Totals
		£	£	£	£	£
	Cost					
	At 1 September 2020	5,409,969	394,956	338,950	10,100	6,153,975
	Additions	<u>266,940</u>	<u>45,303</u>	<u>15,914</u>	<u>2,000</u>	<u>330,157</u>
	At 31 August 2021	<u>5,676,909</u>	<u>440,259</u>	<u>354,864</u>	<u>12,100</u>	<u>6,484,132</u>
	Depreciation					
	At 1 September 2020	486,970	344,923	306,670	4,485	1,143,048
	Charge for year	<u>62,909</u>	<u>23,834</u>	<u>12,048</u>	<u>1,529</u>	<u>100,320</u>
	At 31 August 2021	<u>549,879</u>	<u>368,757</u>	<u>318,718</u>	<u>6,014</u>	<u>1,243,368</u>
	Net book value					
	At 31 August 2021	<u>5,127,030</u>	<u>71,502</u>	<u>36,146</u>	<u>6,086</u>	<u>5,240,764</u>
	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>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

10. Debtors: amounts falling due within one year

	2021	2020
	£	£
Trade debtors	115,385	103,226
Prepayments	<u>8,808</u>	<u>8,710</u>
	<u>124,193</u>	<u>111,936</u>

11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	2,309	8,473
Taxation and social security	42,620	42,979
Other creditors	<u>41,830</u>	<u>67,660</u>
	<u>86,759</u>	<u>119,112</u>

12. Movement in funds

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
Unrestricted funds	5,224,885	209,270	5,434,155
	<u>5,224,885</u>	<u>209,270</u>	<u>5,434,155</u>
TOTAL FUNDS	<u>5,224,885</u>	<u>209,270</u>	<u>5,434,155</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Unrestricted funds	1,356,298	(1,147,028)	209,270
	<u>1,356,298</u>	<u>(1,147,028)</u>	<u>209,270</u>
TOTAL FUNDS	<u>1,356,298</u>	<u>(1,147,028)</u>	<u>209,270</u>

Comparatives for movement in funds

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

12. Movement in funds - continued

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

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

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

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
Unrestricted funds	5,045,998	388,157	5,434,155
	<u>5,045,998</u>	<u>388,157</u>	<u>5,434,155</u>
TOTAL FUNDS	<u>5,045,998</u>	<u>388,157</u>	<u>5,434,155</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 £
Unrestricted funds			
Unrestricted funds	2,615,514	(2,227,357)	388,157
	<u>2,615,514</u>	<u>(2,227,357)</u>	<u>388,157</u>
TOTAL FUNDS	<u>2,615,514</u>	<u>(2,227,357)</u>	<u>388,157</u>

13. Related party disclosures

There was no related party transactions except salary paid to Mr I Raja mentioned above (refer note 6) for the year ended 31 August 2021.

**JAAMIATUL IMAAM MUHAMMAD ZAKARIA
MUHAJIR MADANI**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	160,358	67,700
Grants	73,637	92,197
Fee income	<u>1,121,720</u>	<u>1,098,943</u>
	1,355,715	1,258,840
Other income		
Other income	<u>583</u>	<u>376</u>
Total incoming resources	1,356,298	1,259,216
Expenditure		
Charitable activities		
Wages	462,940	401,852
Social security	614	1,385
Pensions	<u>866</u>	<u>-</u>
	464,420	403,237
Other		
Loss on sale of tangible fixed assets	-	330
Support costs		
Management		
Wages	135,350	139,569
Rates and water	66,983	63,289
Insurance	6,164	5,467
Light and heat	99,746	125,018
Telephone	1,576	1,850
Postage and stationery	59,344	55,304
Repair and renewals	29,358	28,306
Cleaning	22,803	20,277
Canteen	98,196	120,386
Freehold property	62,909	57,570
Plant and machinery	23,834	16,677
Fixtures and fittings	12,048	1,872
Motor vehicles	<u>1,529</u>	<u>10,760</u>
	619,840	646,345
Other		
Motor & travel expenses	14,098	16,251
Carried forward	14,098	16,251

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**JAAMIATUL IMAAM MUHAMMAD ZAKARIA
MUHAJIR MADANI**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	2021 £	2020 £
Other		
Brought forward	14,098	16,251
Bad debts	<u>24,130</u>	<u>-</u>
	38,228	16,251
Governance costs		
Auditors' remuneration	3,600	3,600
Accountancy and legal fees	<u>20,940</u>	<u>10,566</u>
	<u>24,540</u>	<u>14,166</u>
Total resources expended	<u>1,147,028</u>	<u>1,080,329</u>
Net income	<u>209,270</u>	<u>178,887</u>

This page does not form part of the statutory financial statements