

**JAAMIATUL IMAAM MUHAMMAD ZAKARIA
MUHAJIR MADANI**

REPORT OF THE TRUSTEES AND

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

Xeinadin Audit Ltd (Statutory Auditor)
100 Barbirolli Square
Manchester
M2 3BD

**JAAMIATUL IMAAM MUHAMMAD ZAKARIA
MUHAJIR MADANI**

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FOR THE YEAR ENDED 31 AUGUST 2023**

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**JAAMIATUL IMAAM MUHAMMAD ZAKARIA
MUHAJIR MADANI**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2023**

Trustees	Shokat Dadhiwala Mohmed Juned Desai Yusuf Kara Jada Ebrahim Hasan Sader Ismail Mohammad Saeed Raja
Principal address	Thornton View Road Clayton Bradford BD14 6JX
Registered charity number	1012357
Auditors	Xeinadin Audit Ltd (Statutory Auditor) 100 Barbirolli Square Manchester M2 3BD
Accountants	Adam & Co Accountants 251, Derby Street Adamson House Bolton BL3 6LA
Bankers	National Westminster Bank Plc 28 Bank Street Rawtenstall Rossendale, Lancashire BB4 8TS Cashplus Business Cottons Centre, Cottons Lane London SE1 2QG

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. 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).

Objectives and activities

Objectives and aims

There are currently approximately 425 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 there are also extra-curricular activities which include cooking and art & STEM clubs etc. Public speaking, sporting and gardening activities are also organised. Fundraising opportunities have been organised for registered charities.

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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023**

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 had visits by prominent members of the community such as the Naz Shah (MP for Bradford West), and a group of the Clayton History group. Visits to an elderly care home was also arranged and voluntary work carried out by Sixth Form students. Educational visits were arranged for different year groups to the Magna Science Adventure Centre, Nell Bank, National Science & Media Museum, the local church, Bronte Parsonage Museum & Ingleton Waterfalls Trail.

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.

Achievement and performance

Charitable activities

This year witnessed HM Queen Elizabeth II's demise and King Charles III's ascension to the throne alongside the national (and global) energy crisis which has had a huge financial impact on a school like ours.

The Trustees are pleased that the performance of the school has been more than satisfactory through the year. In the GCSE/A Level examinations, 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).

Framework 23 (the new ISI inspection framework for September 2023) was published in the last term of this year and the SLT attended webinars to familiarise themselves with the new framework.

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

Building Development work

The main focus this year was the completion of the de-centralization of the boiler plant rooms & hot water systems.

In addition:

- the gate near the main kitchen has been replaced by an electric sliding gate.
- fencing around play area by the Nurses building has been replaced.

Plans for the Future

- Installation of new railings and curtains in all buildings
- Installation of an electrically operated gate at the entrance to the front car park.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023**

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.

Governing Document

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.

Appointment of 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.

Induction of 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.

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.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with 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".

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023**

Statement of trustees' responsibilities - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 29 June 2024 and signed on its behalf by:

Shokat Dadhiwala - 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 2023 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 2023 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.

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the computer component manufacturing and supply sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the taxation legislation and data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

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

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the company's legal advisors.

There are inherent limitations in our audit procedures described above. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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.

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

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.

Xeinadin Audit Ltd (Statutory Auditor)
100 Barbirolli Square
Manchester
M2 3BD

29 June 2024

**JAAMIATUL IMAAM MUHAMMAD ZAKARIA
MUHAJIR MADANI**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

		2023 Unrestricted funds £	2022 Total funds £
Income and endowments from	Notes		
Donations and legacies	2	1,779,942	1,530,728
Other income		-	1,911
Total		<u>1,779,942</u>	<u>1,532,639</u>
Expenditure on Charitable activities	3		
Charitable activities		<u>1,714,712</u>	<u>1,419,600</u>
NET INCOME		65,230	113,039
Reconciliation of funds			
Total funds brought forward		<u>5,547,194</u>	<u>5,434,155</u>
Total funds carried forward		<u><u>5,612,424</u></u>	<u><u>5,547,194</u></u>

The notes form part of these financial statements

**JAAMIATUL IMAAM MUHAMMAD ZAKARIA
MUHAJIR MADANI**

**STATEMENT OF FINANCIAL POSITION
31 AUGUST 2023**

	Notes	2023 Unrestricted funds £	2022 Total funds £
Fixed assets			
Tangible assets	9	5,582,705	5,498,393
Current assets			
Debtors	10	56,704	51,599
Cash at bank and in hand		57,786	125,367
		<u>114,490</u>	<u>176,966</u>
Creditors			
Amounts falling due within one year	11	(84,771)	(128,165)
		<u>29,719</u>	<u>48,801</u>
Net current assets			
		<u>5,612,424</u>	<u>5,547,194</u>
Total assets less current liabilities			
		<u>5,612,424</u>	<u>5,547,194</u>
NET ASSETS			
		<u>5,612,424</u>	<u>5,547,194</u>
Funds			
Unrestricted funds	12	5,612,424	5,547,194
Total funds		<u>5,612,424</u>	<u>5,547,194</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 June 2024 and were signed on its behalf by:

Shokat Dadhiwala - Trustee

Ismail Mohammad Saeed Raja - Trustee

**JAAMIATUL IMAAM MUHAMMAD ZAKARIA
MUHAJIR MADANI**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	176,445	366,638
Net cash provided by operating activities		<u>176,445</u>	<u>366,638</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(244,026)	(399,228)
Sale of tangible fixed assets		-	2,000
Net cash used in investing activities		<u>(244,026)</u>	<u>(397,228)</u>
Change in cash and cash equivalents in the reporting period		<u>(67,581)</u>	<u>(30,590)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>125,367</u>	<u>155,957</u>
Cash and cash equivalents at the end of the reporting period		<u><u>57,786</u></u>	<u><u>125,367</u></u>

The notes form part of these financial statements

**NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2023**

1. Reconciliation of net income to net cash flow from operating activities			
		2023	2022
		£	£
Net income for the reporting period (as per the Statement of Financial Activities)		65,230	113,039
Adjustments for:			
Depreciation charges		159,715	140,993
Profit on disposal of fixed assets		-	(1,394)
(Increase)/decrease in debtors		(5,105)	72,594
(Decrease)/increase in creditors		(43,395)	41,406
		<u>176,445</u>	<u>366,638</u>
Net cash provided by operations		<u>176,445</u>	<u>366,638</u>
2. Analysis of changes in net funds			
	At 1.9.22	Cash flow	At 31.8.23
	£	£	£
Net cash			
Cash at bank and in hand	125,367	(67,581)	57,786
	<u>125,367</u>	<u>(67,581)</u>	<u>57,786</u>
	<u>125,367</u>	<u>(67,581)</u>	<u>57,786</u>
Total	<u>125,367</u>	<u>(67,581)</u>	<u>57,786</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

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 2023**

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.

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

	2023	2022
	£	£
Donations	325,080	206,094
Fee income	1,454,862	1,324,634
	<u>1,779,942</u>	<u>1,530,728</u>

3. Charitable activities costs

	Direct Costs	Support costs (see note 4)	Totals
	£	£	£
Charitable activities	490,307	1,224,405	1,714,712
	<u>490,307</u>	<u>1,224,405</u>	<u>1,714,712</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

4. Support costs

	Management £	Other £	Governance costs £	Totals £
Charitable activities	1,195,934	18,292	10,179	1,224,405

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

Management

	2023 Charitable activities £	2022 Total activities £
Wages	154,837	158,475
Rates and water	79,411	93,376
Insurance	8,230	7,269
Light and heat	425,483	128,269
Telephone	2,014	2,001
Postage and stationery	99,764	67,007
Repair and renewals	25,784	29,352
Cleaning	16,939	34,452
Canteen	223,757	233,062
Depreciation of tangible and heritage assets	159,715	140,993
	<u>1,195,934</u>	<u>894,256</u>

Other

	2023 Charitable activities £	2022 Total activities £
Motor & travel expenses	18,292	16,960

Governance costs

	2023 Charitable activities £	2022 Total activities £
Auditors' remuneration	3,883	3,600
Accountancy and legal fees	6,296	28,546
	<u>10,179</u>	<u>32,146</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

5. Auditors' remuneration

	2023	2022
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	3,883	3,600
	<u>3,883</u>	<u>3,600</u>

6. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022. Mr Ismail Mohammed Saeed Raja was paid £17,988 for his role as principal (2022: £16,664).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

7. Staff costs

	2023	2022
	£	£
Wages and salaries	637,805	627,854
Social security costs	6,640	6,175
Other pension costs	699	684
	<u>645,144</u>	<u>634,713</u>

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

	2023	2022
Teaching	60	58
Admin	20	21
	<u>80</u>	<u>79</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 £17,988 (2022: £16,664).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

8. Comparatives for the statement of financial activities

	Unrestricted funds £
Income and endowments from	
Donations and legacies	1,530,728
Other income	1,911
Total	<u>1,532,639</u>
Expenditure on	
Charitable activities	
Charitable activities	<u>1,419,600</u>
NET INCOME	113,039
Reconciliation of funds	
Total funds brought forward	5,434,155
Total funds carried forward	<u><u>5,547,194</u></u>

9. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
Cost					
At 1 September 2022	5,894,743	602,473	374,044	9,000	6,880,260
Additions	103,284	116,472	24,270	-	244,026
At 31 August 2023	<u>5,998,027</u>	<u>718,945</u>	<u>398,314</u>	<u>9,000</u>	<u>7,124,286</u>
Depreciation					
At 1 September 2022	617,145	427,186	332,550	4,987	1,381,868
Charge for year	69,331	72,939	16,440	1,003	159,713
At 31 August 2023	<u>686,476</u>	<u>500,125</u>	<u>348,990</u>	<u>5,990</u>	<u>1,541,581</u>
Net book value					
At 31 August 2023	<u>5,311,551</u>	<u>218,820</u>	<u>49,324</u>	<u>3,010</u>	<u>5,582,705</u>
At 31 August 2022	<u>5,277,598</u>	<u>175,287</u>	<u>41,494</u>	<u>4,013</u>	<u>5,498,392</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

10. Debtors: amounts falling due within one year	2023	2022
	£	£
Trade debtors	43,083	39,423
Prepayments	13,621	12,176
	<u>56,704</u>	<u>51,599</u>

11. Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	19,524	27,307
Taxation and social security	34,078	39,787
Other creditors	31,169	61,071
	<u>84,771</u>	<u>128,165</u>

12. Movement in funds		Net	
	At 1.9.22	movement	At
	£	in funds	31.8.23
		£	£
Unrestricted funds			
Unrestricted funds	5,547,194	65,230	5,612,424
	<u>5,547,194</u>	<u>65,230</u>	<u>5,612,424</u>
TOTAL FUNDS	<u>5,547,194</u>	<u>65,230</u>	<u>5,612,424</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
Unrestricted funds	1,779,942	(1,714,712)	65,230
	<u>1,779,942</u>	<u>(1,714,712)</u>	<u>65,230</u>
TOTAL FUNDS	<u>1,779,942</u>	<u>(1,714,712)</u>	<u>65,230</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

12. Movement in funds - continued

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
Unrestricted funds	5,434,155	113,039	5,547,194
TOTAL FUNDS	<u>5,434,155</u>	<u>113,039</u>	<u>5,547,194</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted funds	1,532,639	(1,419,600)	113,039
TOTAL FUNDS	<u>1,532,639</u>	<u>(1,419,600)</u>	<u>113,039</u>

13. Related party disclosures

There was no related party transactions except salary paid to Mr Ismail Mohammed Saeed Raja mentioned above (refer note 6) for the year ended 31 August 2023.