

Registered charity number 1020165

# **Jamiatul-Ilm Wal-Huda UK**

**Financial Statements for the year ended 31 March 2024**

**Jamiatul-Ilm Wal-Huda UK**  
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**Jamiatul-Ilm Wal-Huda UK  
Reference and Administrative Information  
for the period ended 31 March 2024**

**Registered office**

30 Moss Street  
Blackburn  
Lancashire  
BB1 5HW

**Registered charity number 1020165**

**Trustees**

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

**Appointed independent examiner**

M A Ibrahim (FCCA)

**Accountants**

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

**Bankers**

Yorkshire Bank plc  
40 Church Street  
Blackburn  
Lancashire  
BB1 5AW

**Jamiatul-Ilm Wal-Huda UK  
Trustees' annual report  
for the period ended 31 March 2024**

**Registered charity number 1020165**

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

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

**Objectives and activities**

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

To promote the Islamic Religion.

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

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

**Activities and achievements**

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

This reporting year Jamiatul Ilm Wal Huda delivered a full learning offer with focus on both Faith and National curriculum Academic studies.

During this reporting period the joy of celebrating the graduation ceremony of 20 Hifz students and 32 Alim students, of those some Hifz students have progressed onto the Alim course and others have left to pursue further studies at college. The Alim course has provided a valuable grounding for graduates to further their Islamic and Academic aspirations, some of whom have gone onto Universities to study Degree courses.

This reporting period again in August 2023 the Charity achieved record results in its GCSEs, 80% of the students aged 15 achieved levels 5 to 9 or higher in their GCSEs including English and maths and 91% of the students aged 15 achieved levels 4 to 9 or higher in their GCSEs (including English and maths). This is the new GCSE standard and there were also significant improvements in all key subject and curriculum areas.

As alluded to in previous reporting years we also have developed and now offer our own in house A level college courses to our students on our site and this has led to improved outcomes for our students. We deliver A2 Chemistry Maths, English, Computer Sciences and various other subjects.

Just like previous years we took part in a food bank project with a local charity as well as working closely with local groups to take part in projects to clean up neighbourhoods. Our students have collected and donated numerous donations to various charities during this reporting period also. Our students together with other charities and partners participated in local community projects also. Our students took part in many community cohesion initiatives. We also hosted numerous visits from Ministers of various faiths.

We partnered with an organisation called IMO to deliver Careers and Employability advice to our students and projects on promoting healthy eating and participating in activities connected with Children in Need. They also delivered Gambling addiction awareness course and also Personal Finance training.

We also hosted an event by the Lancashire Fire and Rescue service other Agencies aimed at promoting them as a career path for people from ethnic communities.

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

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

**Jamiatul-Ilm Wal-Huda UK**  
**Trustees' annual report**  
**for the period ended 31 March 2024**

**Structure, governance and management**

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

Regulated by declaration of trust dated 26 March 1993.

**Recruitment and appointment of trustees**

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

**Reference and administrative information**

See preceding page under 'Charity Information'.

**Names of the charity trustees who manage the charity**

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

**Risk management, financial review and reserves policy**

During the year the Charity had on average 420 students (2022-23: 420). The Charity raised funds mainly from Donations and parental contributions to develop its functional properties. This would accommodate for the growing waiting list for places at the school, which is expected to continue to rise. Our policy is to continue building up reserves by means of annual operating surpluses supplemented by general-purpose appeals from time to time. The surplus reserves would be used in expanding the school.

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

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

The trustees have reviewed the reserves of the charity. Funds available are sufficient to permit the charity to continue in operation in the medium to long term, together with the continued support from the donors.

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

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

**Jamiatul-Ilm Wal-Huda UK**  
**Trustees' annual report**  
**for the period ended 31 March 2024**

**Statement of Trustee's responsibilities**

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

The law applicable in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period in preparing these financial statements, the trustees are required to:-

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

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

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

Approved by the Trustees and signed on its behalf by:

Mr Dawood Patel  
Trustee

Date: 04/10/2024

## **Jamiatul-Ilm Wal-Huda UK**

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

I report to the trustees on my examination of the accounts of Jamiatul-Ilm Wal-Huda UK (the Trust) for the period ended 31 March 2024.

#### **Respective responsibilities of trustees and examiner**

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

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

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

#### **Independent examiner's statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

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

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

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

The appointed independent examiner of the trust:

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

Date: 04/10/2024

**Jamiatul-Ilm Wal-Huda UK**  
**Statement of financial activities**  
**for the period ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted income funds £	Total 2024 £	Total 2023 £
<b>Incoming resources</b>	<b>2</b>				
<b>Income and endowments from:</b>					
Donations and legacies		65,067	-	65,067	35,143
Charitable activities		748,939	-	748,939	647,911
Other		8,951	-	8,951	14,134
<b>Total incoming resources</b>		<u>822,957</u>	<u>-</u>	<u>822,957</u>	<u>697,188</u>
<b>Resources expended</b>	<b>3</b>				
<b>Expenditure on:</b>					
Charitable activities		707,760	-	707,760	678,088
<b>Net movement in funds</b>		<u>115,197</u>	<u>-</u>	<u>115,197</u>	<u>19,101</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>957,539</u>	<u>-</u>	<u>957,539</u>	<u>938,438</u>
<b>Total funds carried forward</b>		<u>1,072,736</u>	<u>-</u>	<u>1,072,736</u>	<u>957,539</u>

**Jamiatul-Ilm Wal-Huda UK**  
**Balance Sheet**  
**At 31 March 2024**

	Notes	Unrestricted funds £	Restricted income funds £	Total 2024 £	Total 2023 £
<b>Fixed assets</b>					
Tangible assets	4	913,056	-	913,056	920,928
		<u>913,056</u>	<u>-</u>	<u>913,056</u>	<u>920,928</u>
<b>Current assets</b>					
Cash at bank and in hand		172,887	-	172,887	50,463
		<u>172,887</u>	<u>-</u>	<u>172,887</u>	<u>50,463</u>
<b>Creditors: amounts falling due within one year</b>					
Trade creditors and accruals	5	13,207	-	13,207	13,852
		<u>159,680</u>	<u>-</u>	<u>159,680</u>	<u>36,611</u>
<b>Net current assets</b>					
		<u>1,072,736</u>	<u>-</u>	<u>1,072,736</u>	<u>957,539</u>
<b>Net assets</b>					
		<u>1,072,736</u>	<u>-</u>	<u>1,072,736</u>	<u>957,539</u>
<b>The funds of the charity</b>					
Unrestricted funds	6	1,072,736	-	1,072,736	957,539
<b>Total charity funds</b>		<u>1,072,736</u>	<u>-</u>	<u>1,072,736</u>	<u>957,539</u>

Approved by the board of trustees and signed on its behalf by

(Mufti) Abdul Samad Ahmed  
Trustee

Date: 04/10/2024

**Jamiatul-Ilm Wal-Huda UK**  
**Notes to the Accounts**  
**for the period ended 31 March 2024**

**1 Accounting Policies**

**(a) Basis of preparation**

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

The charity is a public benefit entity.

**(b) Funds structure**

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

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

Endowment Waqaf funds as applied to mosque property is a religious endowment. The properties under Waqaf endowment are dedicated to Allah SWT for public benefit on a perpetual basis. Restricted Fixed Waqaf funds cannot be gifted, granted or disposed.

**(c) Incoming resources**

All income from charitable activities and voluntary donations are included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included in these accounts.

**(d) Resources expended**

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

**(e) Tangible fixed assets and depreciation**

Depreciation is charged on fittings and equipment which is written off on a straight-line basis over their estimated useful lives:

<b>Asset category</b>	<b>Annual rate</b>
Fittings and equipment	5%

The trustees are of the opinion that the depreciation charge for the buildings is not required as the buildings are maintained and the expenditure reflected in the income and expenditure account.

**Jamiatul-Ilm Wal-Huda UK**  
**Notes to the Accounts**  
**for the period ended 31 March 2024**

2 Analysis of incoming resources	Unrestricted	Restricted	2024 Total funds £	2023 Prior year £
	funds £	income funds £		
<b>Donations and legacies</b>				
Donations	65,067	-	65,067	35,143
<b>Total</b>	<b>65,067</b>	<b>-</b>	<b>65,067</b>	<b>35,143</b>
<b>Charitable activities</b>				
Fees receivable	741,689	-	741,689	636,977
Other	7,250	-	7,250	10,934
<b>Total</b>	<b>748,939</b>	<b>-</b>	<b>748,939</b>	<b>647,911</b>
<b>Other</b>				
Solar electricity income	8,951	-	8,951	14,134
HMRC JRS grant	-	-	-	-
<b>Total</b>	<b>8,951</b>	<b>-</b>	<b>8,951</b>	<b>14,134</b>
<b>Total income</b>	<b>822,957</b>	<b>-</b>	<b>822,957</b>	<b>697,188</b>

3 Analysis of resources expended	Unrestricted	Restricted	2024 Total funds £	2023 Prior year £
	funds £	income funds £		
<b>Expenditure on charitable activities</b>				
Wages and paye	322,833	-	322,833	344,036
Employee pension	9,651	-	9,651	6,040
DBS checking fees	1,306	-	1,306	322
Educational trips	5,825	-	5,825	4,424
Educational resources	63,630	-	63,630	65,222
Examination expenses	26,173	-	26,173	26,454
School meals expenditure	107,559	-	107,559	99,694
Heat and light	100,736	-	100,736	59,861
Rates	1,323	-	1,323	1,766
Water charges	9,271	-	9,271	14,122
Cleaning and consumables	7,703	-	7,703	8,787
Insurance	4,119	-	4,119	3,975
Repairs and maintenance	21,709	-	21,709	25,678
Equipment expensed	1,296	-	1,296	-
Depreciation	7,872	-	7,872	7,872
Telephone and internet	1,072	-	1,072	1,305
Subscriptions and software	1,537	-	1,537	35
Stationery, postage and printing	3,544	-	3,544	1,910
Accountancy fees	550	-	550	550
Payroll fees	1,092	-	1,092	951
Independent examiner's fee	400	-	400	200
Legal and professional fees	724	-	724	-
School Inspection fees	7,740	-	7,740	4,786
Bank charges	98	-	98	98
<b>Total</b>	<b>707,760</b>	<b>-</b>	<b>707,760</b>	<b>678,088</b>
<b>Total expenditure</b>	<b>707,760</b>	<b>-</b>	<b>707,760</b>	<b>678,088</b>

**Jamiatul-Ilm Wal-Huda UK**  
**Notes to the Accounts**  
**for the period ended 31 March 2024**

**4 Fixed assets: tangible assets**

	Buildings £	Fittings and equipment £	Land £	Total £
<b>Cost</b>				
At 1 April 2023	722,582	157,436	150,000	1,030,018
At 31 March 2024	722,582	157,436	150,000	1,030,018
<b>Depreciation</b>				
At 1 April 2023	-	109,091	-	109,091
Charge for the year	-	7,872	-	7,872
At 31 March 2024	-	116,963	-	116,963
<b>Net book value</b>				
At 31 March 2024	722,582	40,474	150,000	913,056
At 31 March 2023	722,582	48,345	150,000	920,928

**5 Analysis of creditors:**

	2024	2023
	£	£
Accruals	13,207	13,852
<b>Total</b>	13,207	13,852

**6 Analysis of net assets between funds**

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total 2024 £
Tangible fixed assets	913,056	-	-	913,056
Current assets	172,887	-	-	172,887
Current liabilities	(13,207)	-	-	(13,207)
<b>Total net assets</b>	1,072,736	-	-	1,072,736

**Jamiatul-Ilm Wal-Huda UK**  
**Notes to the Accounts**  
**for the period ended 31 March 2024**

**7 Transactions with trustees and related parties**

<b>Trustee remuneration and benefits</b>	<b>2024</b>	<b>2023</b>
Remuneration paid:		
	£	£
<b>Name of trustee</b>		
Mufti Abdul Samad Ahmed	<u>13,039</u>	<u>11,888</u>

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

**Transactions with related parties**

Remuneration paid:		
	£	£
<b>Name of the related party</b>		
Mr S Ahmed	4,210	4,457
Mr M Ahmed	<u>16,255</u>	<u>14,820</u>
	<u>20,466</u>	<u>19,277</u>

The above payments are for services to support the activities of the charity and the payments are comparable to other staff in similar position.

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

**8 Details of certain items of expenditure**

	<b>2024</b>	<b>2023</b>
Fees for examination of the accounts	£	£
Independent examiner's fees	<u>400</u>	<u>200</u>

**9 Employees**

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Average number of employees	<u>31</u>	<u>34</u>

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