

Registered charity number 1020165

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

**Financial Statements for the year ended 31 March 2025**

**Jamiatul-Ilm Wal-Huda UK**  
**Contents**

	<b>Page</b>
Charity Information	1
Trustees report	2
Auditors report	6
Statement of financial activities	10
Balance sheet	11
Statement of cash flows	12
Notes to the accounts	13

**Jamiatul-Ilm Wal-Huda UK**  
**Reference and Administrative Information**  
**for the year ended 31 March 2025**

**Registered office**

30 Moss Street  
Blackburn  
Lancashire  
BB1 5HW

**Registered charity number 1020165**

**Trustees**

Mufti Abdul Samad Ahmed (Managing trustee)  
Mr Abdullah Haji Vallibhai Patel  
Mr Sanaullah Ismail Ahmed  
Mr Dawood Patel  
Mr Yusuf Musa Patel

**Accountants**

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

**Auditors**

SKM Chartered Accountants  
Pegasus House  
5 Winckley Court  
Mount Street  
Preston  
Lancashire  
PR1 8BU

**Bankers**

Yorkshire Bank plc  
40 Church Street  
Blackburn  
Lancashire  
BB1 5AW

**Jamiatul-Ilm Wal-Huda UK  
Trustees' annual report  
for the year ended 31 March 2025**

**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 22 Hifz students and 35 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 2024 the Charity achieved record results in its GCSEs, 93% of the students aged 15 achieved levels 5 to 9 or higher in their GCSEs including English and maths and 98% 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 as well as sessions aimed at promoting mental health.

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.

We aim for our students to be exemplary citizens of the UK.

**Jamiatul-Ilm Wal-Huda UK  
Trustees' annual report  
for the year ended 31 March 2025**

**Plans for future**

The trustees plan to maintain and improve upon the current standards of faith and academic achievements and complete the construction of the 3-storey car parking and sports facility.

**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**

The trustees have power to appoint new trustees. All trustees must be of the Islamic faith and must abide by and comply with the established principles of the charity in furtherance of its charitable objects.

New trustees receive an informal induction, including familiarisation with the Trust Deed, their legal responsibilities, and the governance arrangements of the charity. Ongoing training is provided as required through trustee meetings and relevant Charity Commission guidance.

The charity has five appointed trustees who have overall control and responsibility for policy and major decision making. Day to day management and responsibility for implementing policies is carried out by a full time Managing Trustee Mufti Abdul Samad Ahmed.

**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'.

**Financial review**

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Net Income</b>	<u>396,788</u>	<u>115,197</u>
Unrestricted Revenue Funds available for the general purposes of the charity	1,469,523	1,072,736
Restricted Funds	-	-
<b>Total Funds</b>	<u>1,469,523</u>	<u>1,072,736</u>

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

During the year the Charity had on average 375 students (2023-24: 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.

**Jamiatul-Ilm Wal-Huda UK**  
**Trustees' annual report**  
**for the year ended 31 March 2025**

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.

**Going Concern**

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

The imposition of VAT on school fees and the removal of rates relief for independent schools will significantly increase the operational costs of the charity. These additional financial pressures are likely to result in increased fees, which may pose challenges for students from disadvantaged backgrounds. The Trustees are concerned that such measures could affect the accessibility of our educational provision for those most in need, and will continue to assess the implications closely.

The charity held free reserves equivalent to approximately three months of operating expenditure at the reporting date. The trustees consider this level of reserves, together with expected ongoing income and the ability to manage expenditure, to be sufficient to enable the charity to continue in operational existence for the foreseeable future.

**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:-

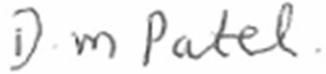
- Select suitable accounting policies to be applied consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed 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.

**Jamiatul-Ilm Wal-Huda UK**  
**Trustees' annual report**  
**for the year ended 31 March 2025**

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:

Handwritten signature of Dawood Patel in black ink.

Mr Dawood Patel  
Trustee

Date: 21.01.26

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

### **Independent Auditors's Report to the Trustees of Jamiatul-Ilm Wal-Huda UK for the year ended 31 March 2025**

#### **Opinion**

We have audited the financial statements of Jamiatul-Ilm Wal-Huda UK (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, balance sheet, the statement of cashflows and the notes to the accounts, 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, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025, 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; 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 auditor's 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and 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 course of 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.

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

### **Independent Auditors's Report to the Trustees of Jamiatul-Ilm Wal-Huda UK for the year ended 31 March 2025**

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report 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; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they 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.

#### **Auditor's 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 regulations made under section 154 of that Act.

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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- 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 charity through discussions with trustees and other management, and from our commercial knowledge and experience of the charity 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 charity, including the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; 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.

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

### **Independent Auditors's Report to the Trustees of Jamiatul-Ilm Wal-Huda UK for the year ended 31 March 2025**

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

- 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;
- investigated the rationale behind significant or unusual transactions; and
- reviewed income and expenditure to ensure there was sufficient approval and oversight of the financial 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; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees 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.

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

As part of an audit in accordance with ISAs (UK), the auditor exercises professional judgment and maintains professional scepticism throughout the audit. The auditor also:

- obtains an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control; and
- evaluates the appropriateness of accounting policies used.

The auditor communicates with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that the auditor identifies during the audit.

#### **Reporting on the financial statements**

The auditor's report is required to contain a clear expression of opinion on the financial statements taken as a whole.

To form an opinion on the financial statements the auditor concludes as to whether:

- the financial statements adequately refer to or describe the applicable financial reporting framework;
- the financial statements appropriately disclose the significant accounting policies selected and applied. In making this evaluation, the auditor considers the relevance of the accounting policies to the entity and whether they have been presented in an understandable manner;

## Jamiatul-Ilm Wal-Huda UK

### Independent Auditors's Report to the Trustees of Jamiatul-Ilm Wal-Huda UK for the year ended 31 March 2025

- the accounting policies selected and applied are consistent with the applicable financial reporting framework, and are appropriate;
- the accounting estimates made by the trustees are reasonable;
- the information presented in the financial statements is relevant, reliable, comparable and understandable.

In making this evaluation, the auditor considers whether:

- the information that should have been included has been included, and whether such information is appropriately classified, aggregated or disaggregated, and characterised; and
- the overall presentation of the financial statements has been undermined by including information that is not relevant or that obscures a proper understanding of the matter disclosed;
- the financial statements provide adequate disclosures to enable the intended users to understand the effect of material transactions and events on the information conveyed in the financial statements;
- the terminology used in the financial statements, including the title of each financial statement is appropriate.

When the financial statements are prepared in accordance with a fair presentation framework, the auditor also evaluates whether the financial statements achieve fair presentation (i.e gives true and fair view) including consideration of:

- the overall presentation, structure and content of the financial statements; and
- whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (or gives a true and fair view).

SKM Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a charity under section 1212 of the Companies Act 2006.

#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's 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's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Shamim Mahomed (Statutory Auditor)

SKM Chartered Accountants  
Statutory Auditor  
Pegasus House  
5 Winckley Court  
Mount Street  
Preston  
Lancashire  
PR1 8BU

Date: 22<sup>ND</sup> JANUARY 2026

**Jamiatul-Ilm Wal-Huda UK**  
**Statement of financial activities**  
**for the year ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted income funds £	Total 2025 £	Total 2024 £
<b>Incoming resources</b>	<b>2</b>				
<b>Income and endowments from:</b>					
Donations and legacies		144,366	-	144,366	65,067
Charitable activities		967,549	-	967,549	748,939
Other		4,579	-	4,579	8,951
<b>Total incoming resources</b>		<u>1,116,494</u>	-	<u>1,116,494</u>	<u>822,957</u>
<b>Resources expended</b>	<b>3</b>				
<b>Expenditure on:</b>					
Charitable activities		719,706	-	719,706	707,760
<b>Total resources expended</b>		<u>719,706</u>	-	<u>719,706</u>	<u>707,760</u>
<b>Net movement in funds</b>		<u>396,788</u>	-	<u>396,788</u>	<u>115,197</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>1,072,736</u>	-	<u>1,072,736</u>	<u>957,539</u>
<b>Total funds carried forward</b>		<u>1,469,523</u>	-	<u>1,469,523</u>	<u>1,072,736</u>

**Jamiatul-Ilm Wal-Huda UK**  
**Balance Sheet**  
**At 31 March 2025**

	Notes	Unrestricted funds £	Restricted income funds £	Total 2025 £	Total 2024 £
<b>Fixed assets</b>					
Tangible assets	5	1,231,162	-	1,231,162	913,056
		<u>1,231,162</u>	<u>-</u>	<u>1,231,162</u>	<u>913,056</u>
<b>Current assets</b>					
Cash at bank and in hand		281,176	-	281,176	172,887
		<u>281,176</u>	<u>-</u>	<u>281,176</u>	<u>172,887</u>
<b>Creditors: amounts falling due within one year</b>					
Trade creditors and accruals	6	42,815	-	42,815	13,207
		<u>42,815</u>	<u>-</u>	<u>42,815</u>	<u>13,207</u>
<b>Net current assets</b>		<u>238,361</u>	<u>-</u>	<u>238,361</u>	<u>159,680</u>
<b>Net assets</b>		<u>1,469,523</u>	<u>-</u>	<u>1,469,523</u>	<u>1,072,736</u>
<b>The funds of the charity</b>					
Unrestricted funds	7	1,469,523	-	1,469,523	1,072,736
<b>Total charity funds</b>		<u>1,469,523</u>	<u>-</u>	<u>1,469,523</u>	<u>1,072,736</u>

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



(Mufti) Abdul Samad Ahmed  
Trustee

Date: 21.01.26

**Jamiatul-Ilm Wal-Huda UK**  
**Cash Flow Statement**  
**for the year ended 31 March 2025**

	Notes	Total 2025 £	Total 2024 £
<b>Cash flows from operating activities</b>			
Net cash used in operating activities	11	<u>435,053</u>	<u>122,424</u>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		(326,764)	-
<b>Net cash used in investing activities</b>		<u>(326,764)</u>	<u>-</u>
<b>Cash movements</b>			
Increase/(decrease) in cash equivalents during the year		108,289	122,424
<b>Cash and cash equivalents brought forward</b>		172,887	50,463
<b>Cash and cash equivalents carried forward</b>		<u>281,176</u>	<u>172,887</u>

**Jamiatul-Ilm Wal-Huda UK**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**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 year ended 31 March 2025**

2 Analysis of incoming resources	Unrestricted	Restricted	2025 Total funds £	2024 Prior year £
	funds £	income funds £		
<b>Donations and legacies</b>				
Donations	144,366	-	144,366	65,067
<b>Total</b>	<b>144,366</b>	<b>-</b>	<b>144,366</b>	<b>65,067</b>
<b>Charitable activities</b>				
Fees receivable	962,764	-	962,764	741,689
Other	4,785	-	4,785	7,250
<b>Total</b>	<b>967,549</b>	<b>-</b>	<b>967,549</b>	<b>748,939</b>
<b>Other</b>				
Solar electricity income	4,579	-	4,579	8,951
<b>Total</b>	<b>4,579</b>	<b>-</b>	<b>4,579</b>	<b>8,951</b>
<b>Total income</b>	<b>1,116,494</b>	<b>-</b>	<b>1,116,494</b>	<b>822,957</b>
3 Analysis of resources expended	Unrestricted	Restricted	2025 Total funds £	2024 Prior year £
	funds £	income funds £		
<b>Expenditure on charitable activities</b>				
Wages and paye	349,034	-	349,034	322,833
Employee pension	10,725	-	10,725	9,651
DBS checking fees	899	-	899	1,306
Educational trips	8,709	-	8,709	5,825
Educational resources	67,393	-	67,393	63,630
Examination expenses	25,914	-	25,914	26,173
School meals expenditure	99,994	-	99,994	107,559
Heat and light	80,110	-	80,110	100,736
Rates	1,013	-	1,013	1,323
Water charges	12,062	-	12,062	9,271
Cleaning and consumables	6,968	-	6,968	7,703
Insurance	4,276	-	4,276	4,119
Repairs and maintenance	14,143	-	14,143	21,709
Grants & Donations	1,500	-	1,500	-
Equipment expensed	118	-	118	1,296
Depreciation	8,658	-	8,658	7,872
Telephone and internet	1,129	-	1,129	1,072
Subscriptions and software	1,168	-	1,168	1,537
Stationery, postage and printing	3,806	-	3,806	3,544
Accountancy fees	1,250	-	1,250	550
Payroll fees	1,127	-	1,127	1,092
Independent examiner's fee	-	-	-	400
Audit fees	5,750	-	5,750	-
Legal and professional fees	4,714	-	4,714	724
School Inspection fees	5,438	-	5,438	7,740
Bank charges	53	-	53	98
Other expenses	140	-	140	-
Vat not Recoverable	3,614	-	3,614	-
<b>Total</b>	<b>719,706</b>	<b>-</b>	<b>719,706</b>	<b>707,760</b>
<b>Total expenditure</b>	<b>719,706</b>	<b>-</b>	<b>719,706</b>	<b>707,760</b>

**Jamiatul-Ilm Wal-Huda UK**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**4 Grants made to institutions**

<b>Name of institutions</b>	<b>Purpose</b>	<b>£</b>
G R T (Global relief trust)	Mosque Construction Project	1,500
		<u>1,500</u>

**5 Fixed assets: tangible assets**

	<b>Buildings</b>	<b>Fittings and equipment</b>	<b>Land</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 April 2024	722,582	157,436	150,000	1,030,018
Additions / Improvements	311,050	15,714	-	326,764
At 31 March 2025	<u>1,033,632</u>	<u>173,150</u>	<u>150,000</u>	<u>1,356,782</u>
<b>Depreciation</b>				
At 1 April 2024	-	116,963	-	116,963
Charge for the year	-	8,658	-	8,658
At 31 March 2025	<u>-</u>	<u>125,620</u>	<u>-</u>	<u>125,620</u>
<b>Net book value</b>				
At 31 March 2025	<u>1,033,632</u>	<u>47,530</u>	<u>150,000</u>	<u>1,231,162</u>
At 31 March 2024	<u>722,582</u>	<u>40,474</u>	<u>150,000</u>	<u>913,056</u>

**6 Analysis of creditors:**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Taxes and other creditors	15,455	-
Trade creditors	17,775	-
Accruals	9,585	13,207
<b>Total</b>	<u>42,815</u>	<u>13,207</u>

**7 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Endowment funds</b>	<b>Total 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	1,231,162	-	-	1,231,162
Current assets	281,176	-	-	281,176
Current liabilities	(42,815)	-	-	(42,815)
<b>Total net assets</b>	<u>1,469,523</u>	<u>-</u>	<u>-</u>	<u>1,469,523</u>

**Jamiatul-Ilm Wal-Huda UK**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**8 Transactions with trustees and related parties**

<b>Trustee remuneration and benefits</b>	<b>2025</b>	<b>2024</b>
Remuneration paid:		
	£	£
<b>Name of trustee</b>		
Mufti Abdul Samad Ahmed	<u>14,316</u>	<u>13,039</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.

<b>Transactions with related parties</b>	<b>2025</b>	<b>2024</b>
Remuneration paid:		
	£	£
<b>Name of the related party</b>		
Mr S Ahmed	3,759	4,210
Mr M Ahmed	<u>17,846</u>	<u>16,255</u>
	<u>21,605</u>	<u>20,466</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.

**9 Details of certain items of expenditure**

	<b>2025</b>	<b>2024</b>
Fees for examination of the accounts	£	£
Audit fees	5,750	-
Independent examiner's fees	<u>-</u>	<u>400</u>

**10 Employees**

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Average number of employees	<u>32</u>	<u>31</u>

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

**11 Reconciliation of net movements in funds to net cash flow from operating activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net movements in funds	396,788	115,197
<b>Adjustments for:</b>		
Depreciation charge	8,658	7,872
Decrease/(increase) in debtors	-	-
Increase/(decrease) in creditors	<u>29,607</u>	<u>(645)</u>
<b>Net cash used in operating activities</b>	<u>435,053</u>	<u>122,424</u>