

REGISTERED CHARITY NUMBER: 506980

DARUL ULOOM AL ARABIYA AL ISLAMIYA
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

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

DARUL ULOOM AL ARABIYA AL ISLAMIYA

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 4
Report of the Independent Auditors	5 to 6
Statement of Financial Activities	7
Statement of Financial Position	8
Statement of Cash Flows	9
Notes to the Statement of Cash Flows	10
Notes to the Financial Statements	11 to 15
Detailed Statement of Financial Activities	16

DARUL ULOOM AL ARABIYA AL ISLAMIYA

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2021

Trustees	Naushad Abdul Aziz Sulaiman Hafejee Ibrahim Mohammad Amin Gajaria Rachid Ismael
Principal address	Holcombe Hall Holcombe NR Bury Lancashire BL8 4NG
Registered charity number	506980
Independent auditors	Xeinadin Audit Ltd (Statutory Auditor) 36 Old Jewry London EC2R 8DD

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The objectives of the Charity as specified in the Trust Deed are the establishment and operation of an educational institution for the purpose of training students for the Islamic priesthood and for the further education of qualified Islamic priests. In furtherance of its objectives, the Charity runs an independent boarding school for boys by the same name, Darul Uloom Al Arabiya Al Islamiya, which is registered with the Department for Education (DfE) with registration number 351/6007. The Institution, in addition to serving as a centre of higher Islamic education, is also committed to the provision of secular education at secondary and sixth form levels, offering a diverse range of subjects at KS3, KS4 and KS5 levels. The age range of the student body of the Institution is between 11 and 23.

Upon graduation, students are encouraged to pursue further education at British universities in a discipline of their choice. To facilitate this, the Institution has over the years developed good relationships with Higher Education providers, thereby creating opportunities for effective progression for its graduates. The Institution takes pride in the fact that to date, a host of its graduates have obtained undergraduate, graduate and doctoral degrees in a wide range of disciplines, and are serving their communities in a variety of ways. The Institution strives to foster a meaningful awareness within students about their socio-cultural context, in an environment that is both conducive to their learning and moral welfare. It seeks to instil in them the values and attitudes required for good global citizenship and for a shared concern for the common causes affecting humanity as a whole. At present, the School does not have any pupils with special educational needs or learning difficulties.

Dedicated to a student-centric approach to education, Darul Uloom endeavours to provide its pupils with numerous opportunities to experience learning holistically. The curriculum - both Islamic and secular - is designed to cater for the linguistic, mathematical, scientific, moral, social, aesthetic, technological, physical, and spiritual needs of students. The comprehensive Islamic theology programme developed by the Institute aims to equip its students to assume scholarly, professional, and pastoral roles within their communities.

The Institute aims to ensure that the time spent at Darul Uloom facilitates its pupils' attainment of enduring spiritual, moral, social, cultural and religious awareness, in addition to excelling in physical and intellectual achievement. The Institute strives to remain a friendly environment where one has the opportunity to meet, live with, and learn from people from students and staff members of different socio-economic backgrounds, to learn to get on with others, to improve one's social and emotional intelligence, to become comfortable, confident, and disciplined in one's independence and to grow in one's faith. Darul Uloom celebrates diverse cultural heritages. Directed and student-led activities help improve multi-cultural awareness. All in all, Darul Uloom is committed to ensure its pupils gain a strong sense of community and an insight into the spiritual and social benefits of communal life.

Achievement and performance

The Trustees are pleased to report that, despite the challenges presented by the pandemic, there has been continued progress in attainments at both GCSE and sixth form levels in Summer 2021. 100% of its pupils achieved grade 4 or above in English and maths in this year's GCSE exams. 96% received grade 5 or above in English and 92% in maths. By way of comparison, the attainment percentage for 2019 was 37% at the local authority level and 43% nationally. 100% of the cohort received grade 4 or above in Combined Sciences and Arabic GCSEs. The School's Attainment 8 score for 2019 was 57.3, which was 13.8 points higher than the local average. No Attainment 8 score has been published for 2020. 100% of our pupils entered the English Baccalaureate, compared with the local authority average of 52% and national average of 40%. The EBacc average point score for the School was 6.71, compared with 3.87 locally and 4.07 nationally.

The sixth form provision of the School continues to improve. The School has this year enjoyed a 100% pass rate in all subjects - Arabic, Urdu, Maths, English Language, Computer Science, Chemistry, Sociology and Law.

The Trustees are pleased with this performance, though they acknowledge that there has been a slight dip (much smaller than the national average) due to disruptions to teaching and learning caused by the pandemic. The trustees continue to put in place courses of action that should ensure the learning gap can be adequately covered in the forthcoming years.

In summary, Darul Uloom is proud to be able to maintain a good balance between high achievement and a spirit of service and devotion, thus providing an ideal environment for pupils to grow in and experience a vast array of social and academic skills in a safe and respectful manner. All this together makes for the most fruitful and memorable boarding school life.

Financial review

Reserves

It is policy of the Charity to maintain unrestricted funds at a level which equates to approximately 12 months' regular expenditure. This ensures there are always sufficient funds to cover management, administration, and support costs. The school's principal funding source is school fees, followed by charitable donations, though the School has not felt it appropriate since March 2020 to fundraise given the circumstances of the pandemic. The overhead expenditure has remained fairly consistent after taking into account increased staff costs due to the extra demand for the teaching staff to achieve a good teacher to student ratio.

Plans for the future period

The Trustees plan to continue to enhance the current standards of academic achievements as measured by the external public examinations and independent value-added criteria. This includes collaboration and sharing of good practice between academic departments and like institutions, improving internal communications and management information systems, and continuing to develop and enhance the facilities. They have also entered into negotiations with a number of specialist providers, and are conducting a thorough review of the School's complete provision, including extra-curricular opportunities, with a view to enhancing the extra-academic provision of the School even further in a sustainable manner.

Structure, governance and management

Governing document

The Charity is an unincorporated trust, constituted under a trust deed dated 1 November 1977, as amended, and is registered with the Charity Commission with the number 506980.

Location and history

Darul Uloom Al Arabiya Al Islamiya is the oldest school of its kind in the United Kingdom. It was founded by the late Shaikhul Hadith Hadhrat Maulana Yusuf Motala in 1973, and has since 1977 been located at Holcombe Hall, in the historic village of Holcombe, in the district of Ramsbottom, part of the Metropolitan Borough of Bury, at the northern edge of Greater Manchester. It is situated south of Haslingden, east of Edgworth, west of Ramsbottom, and north of Tottington. The name Holcombe comes from the Celtic cwm, meaning valley, and the Old English hol, meaning deep or hollow. Historically wholly within Lancashire, it is located along the course of the River Irwell in a deep valley amongst the West Pennine Moors and is well-connected to nearby towns and cities through a number of A-roads and the M66 motorway.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

Structure, governance and management

Appointment of trustees

The trust deed, as variously amended, provides for at least three trustees. The appointment of trustees is vested in the continuing trustees (excluding any retiring trustees). The appointment of teachers, administrators, and other persons required for the running of the Institution is in the hands of the Principal. The trustees have responsibility for appointing a Principal.

Organisational structure

The trustees may from time to time make such rules and regulations in their absolute discretion think fit for the management of the Institution and may at any time vary such rules and regulations. At regular meetings, the Trustees agree the area of activity for the trust, as well as reviewing policies, securing accountability, and measuring performance.

Induction and training of new trustees

There are informal procedures for induction and training of new trustees. Trustees are also encouraged to attend external briefings and training courses. No new trustee has been appointed in the period of this report.

Risk Assessment

The trustees continue to monitor and review major risks which the charity is exposed to and where necessary control and implement systems and procedures to manage those risks.

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). 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 24/6/2022 and signed on its behalf by:


.....
Naushad Abdul Aziz - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF DARUL ULOOM AL ARABIYA AL ISLAMIYA

Opinion

We have audited the financial statements of Darul Uloom Al Arabiya Al Islamiya (the 'charity') for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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.

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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
DARUL ULOOM AL ARABIYA AL ISLAMIYA**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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

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

Date:28/06/2022.....

DARUL ULOOM AL ARABIYA AL ISLAMIYA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

		2021 Unrestricted funds £	2020 Total funds £
Income and endowments from Donations and legacies	Notes 2	711,725	676,837
Expenditure on Charitable activities Charitable activities	3	775,879	648,480
NET INCOME/(EXPENDITURE)		(64,154)	28,357
Reconciliation of funds			
Total funds brought forward		2,584,067	2,555,710
Total funds carried forward		<u>2,519,913</u>	<u>2,584,067</u>

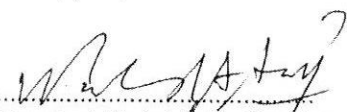
The notes form part of these financial statements

DARUL ULOOM AL ARABIYA AL ISLAMIYA

STATEMENT OF FINANCIAL POSITION
31 AUGUST 2021

		2021	2020
		Unrestricted funds £	Total funds £
Fixed assets	Notes		
Tangible assets	7	2,323,719	2,290,221
Current assets			
Debtors	8	134,670	137,555
Cash at bank and in hand		157,583	190,091
		<hr/>	<hr/>
		292,253	327,646
Creditors			
Amounts falling due within one year	9	(96,059)	(33,800)
		<hr/>	<hr/>
Net current assets		<u>196,194</u>	<u>293,846</u>
Total assets less current liabilities		2,519,913	2,584,067
		<hr/>	<hr/>
NET ASSETS		<u>2,519,913</u>	<u>2,584,067</u>
Funds	10		
Unrestricted funds		<u>2,519,913</u>	<u>2,584,067</u>
Total funds		<u>2,519,913</u>	<u>2,584,067</u>
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 24/6/2022 and were signed on its behalf by:


Naushad Abdul Aziz - Trustee


Sulaiman Hafejee - Trustee

The notes form part of these financial statements

DARUL ULOOM AL ARABIYA AL ISLAMIYA

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2021

Notes	2021 £	2020 £
Cash flows from operating activities		
Cash generated from operations 1	<u>36,697</u>	<u>30,185</u>
Net cash provided by operating activities	<u>36,697</u>	<u>30,185</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	<u>(69,205)</u>	<u>(105,362)</u>
Net cash used in investing activities	<u>(69,205)</u>	<u>(105,362)</u>
	—————	—————
Change in cash and cash equivalents in the reporting period	(32,508)	(75,177)
Cash and cash equivalents at the beginning of the reporting period	<u>190,091</u>	<u>265,268</u>
Cash and cash equivalents at the end of the reporting period	<u><u>157,583</u></u>	<u><u>190,091</u></u>

The notes form part of these financial statements

DARUL ULOOM AL ARABIYA AL ISLAMIYA

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

1.	Reconciliation of net (expenditure)/income to net cash flow from operating activities			
		2021	2020	
		£	£	
	Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(64,154)	28,357	
	Adjustments for:			
	Depreciation charges	35,708	34,804	
	Decrease/(increase) in debtors	2,885	(55,114)	
	Increase in creditors	<u>62,258</u>	<u>22,138</u>	
	Net cash provided by operations	<u>36,697</u>	<u>30,185</u>	
2.	Analysis of changes in net funds			
		At 1.9.20	Cash flow	At 31.8.21
		£	£	£
	Net cash			
	Cash at bank and in hand	<u>190,091</u>	<u>(32,508)</u>	<u>157,583</u>
		<u>190,091</u>	<u>(32,508)</u>	<u>157,583</u>
	Total	<u>190,091</u>	<u>(32,508)</u>	<u>157,583</u>

The notes form part of these financial statements

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 income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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	- 2% per annum straight line basis
Fixtures and fittings	- 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost. Financial assets held at amortised cost comprise cash and bank in hand, trade debtors and other debtors £287,341(2020: £327,646). Financial liabilities held at amortised cost comprise all creditors except social security and other taxes £94,653 (2020: £33,800).

DARUL ULOOM AL ARABIYA AL ISLAMIYA

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

2. Donations and legacies

	2021 £	2020 £
Donations	116,655	103,403
Grants	61,129	36,556
School fees	533,941	536,878
	<u>711,725</u>	<u>676,837</u>

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

	2021 £	2020 £
Other grants	<u>61,129</u>	<u>36,556</u>

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

3. Charitable activities costs

	Direct Costs £	Support costs (see note 4) £	Totals £
Charitable activities	<u>371,904</u>	<u>403,975</u>	<u>775,879</u>

4. Support costs

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	<u>317,386</u>	<u>2,951</u>	<u>83,638</u>	<u>403,975</u>

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

Management

	2021 Charitable activities £	2020 Total activities £
Wages	84,115	62,707
Rates and water	20,817	31,524
Insurance	6,750	6,095
Light and heat	61,702	63,535
Telephone	1,092	815
Postage and stationery	4,100	3,435
Sundries	10,914	3,501
Cleaning	3,127	5,833
Canteen	51,628	68,146
Travel expenses	2,583	24
Repairs and renewals	34,850	20,519
Depreciation of tangible and heritage assets	<u>35,708</u>	<u>34,804</u>
	<u>317,386</u>	<u>300,938</u>

4. Support costs - continued
Finance

	2021 Charitable activities £	2020 Total activities £
Bank charges	<u>2,951</u>	<u>1,708</u>

Governance costs

	2021 Charitable activities £	2020 Total activities £
Auditors' remuneration	3,600	3,600
Accountancy and legal fees	<u>80,038</u>	<u>57,813</u>
	<u>83,638</u>	<u>61,413</u>

5. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

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

6. Staff costs

	2021 £	2020 £
Wages and salaries	425,599	330,815
Social security costs	<u>2,578</u>	<u>-</u>
	<u>428,177</u>	<u>330,815</u>

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

	2021	2020
Staff	<u>50</u>	<u>60</u>

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

7. Tangible fixed assets			
	Freehold property £	Fixtures and fittings £	Totals £
Cost			
At 1 September 2020	2,285,277	852,156	3,137,433
Additions	<u>19,600</u>	<u>49,605</u>	<u>69,205</u>
At 31 August 2021	<u>2,304,877</u>	<u>901,761</u>	<u>3,206,638</u>
Depreciation			
At 1 September 2020	147,111	700,101	847,212
Charge for year	<u>9,220</u>	<u>26,487</u>	<u>35,707</u>
At 31 August 2021	<u>156,331</u>	<u>726,588</u>	<u>882,919</u>
Net book value			
At 31 August 2021	<u>2,148,546</u>	<u>175,173</u>	<u>2,323,719</u>
At 31 August 2020	<u>2,138,166</u>	<u>152,055</u>	<u>2,290,221</u>
8. Debtors: amounts falling due within one year			
	2021	2020	
	£	£	
Trade debtors	66,393	72,660	
Other loans	63,365	63,365	
Prepayments	<u>4,912</u>	<u>1,530</u>	
	<u>134,670</u>	<u>137,555</u>	
9. Creditors: amounts falling due within one year			
	2021	2020	
	£	£	
Trade creditors	16,183	7,582	
Taxation and social security	1,406	-	
Other creditors	<u>78,470</u>	<u>26,218</u>	
	<u>96,059</u>	<u>33,800</u>	
10. Movement in funds			
	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
Unrestricted funds	<u>2,584,067</u>	(64,154)	2,519,913
TOTAL FUNDS	<u>2,584,067</u>	<u>(64,154)</u>	<u>2,519,913</u>

10. Movement in funds - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted funds	711,725	(775,879)	(64,154)
	<u>711,725</u>	<u>(775,879)</u>	<u>(64,154)</u>
TOTAL FUNDS	<u>711,725</u>	<u>(775,879)</u>	<u>(64,154)</u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
Unrestricted funds	2,555,710	28,357	2,584,067
	<u>2,555,710</u>	<u>28,357</u>	<u>2,584,067</u>
TOTAL FUNDS	<u>2,555,710</u>	<u>28,357</u>	<u>2,584,067</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted funds	676,837	(648,480)	28,357
	<u>676,837</u>	<u>(648,480)</u>	<u>28,357</u>
TOTAL FUNDS	<u>676,837</u>	<u>(648,480)</u>	<u>28,357</u>

11. Related party disclosures

There were no related party transactions for the year ended 31 August 2021.

DARUL ULOOM AL ARABIYA AL ISLAMIYA

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

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	116,655	103,403
Grants	61,129	36,556
School fees	<u>533,941</u>	<u>536,878</u>
	<u>711,725</u>	<u>676,837</u>
Total incoming resources	711,725	676,837
Expenditure		
Charitable activities		
Wages	341,484	268,108
Social security	2,578	-
Books and School trips	<u>27,842</u>	<u>16,313</u>
	371,904	284,421
Support costs		
Management		
Wages	84,115	62,707
Rates and water	20,817	31,524
Insurance	6,750	6,095
Light and heat	61,702	63,535
Telephone	1,092	815
Postage and stationery	4,100	3,435
Sundries	10,914	3,501
Cleaning	3,127	5,833
Canteen	51,628	68,146
Travel expenses	2,583	24
Repairs and renewals	34,850	20,519
Freehold property	9,220	9,141
Fixtures and fittings	<u>26,488</u>	<u>25,663</u>
	317,386	300,938
Finance		
Bank charges	2,951	1,708
Governance costs		
Auditors' remuneration	3,600	3,600
Accountancy and legal fees	<u>80,038</u>	<u>57,813</u>
	<u>83,638</u>	<u>61,413</u>
Total resources expended	<u>775,879</u>	<u>648,480</u>
Net (expenditure)/income	<u>(64,154)</u>	<u>28,357</u>

This page does not form part of the statutory financial statements