

**DARUL ULOOM AL ARABIYA AL ISLAMIYA**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022**

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

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 4
<b>Report of the Independent Auditors</b>	5 to 7
<b>Statement of Financial Activities</b>	8
<b>Statement of Financial Position</b>	9
<b>Statement of Cash Flows</b>	10
<b>Notes to the Statement of Cash Flows</b>	11
<b>Notes to the Financial Statements</b>	12 to 17
<b>Detailed Statement of Financial Activities</b>	18

**DARUL ULOOM AL ARABIYA AL ISLAMIYA**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

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

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. 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.

The Trustees are keen to improve the overall experience of students, particularly those boarding at the School. To this end, they soon intend to embark on a significant refurbishment programme for premises and facilities. In the current year, the hot water and heating boilers for the entire School have been replaced with more powerful and efficient boilers.

**Location and history**

Darul Uloom Al Arabiya Al Islamiya is the oldest Islamic seminary 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 2022**

---

**Achievement and performance**

The Trustees are pleased to report there has been continued progress in attainments at both GCSE and sixth form levels in Summer 2022. 94% of its pupils achieved grade 4 or above in English and maths in this year's GCSE exams and 81% achieved grade 5 or above in English and maths. 93% received grade 4 or above in English and 96% in maths. By way of comparison, the attainment percentage was 45% at the local authority level and 50% nationally. The School's Attainment 8 score was 56, which was 9.7 points higher than the local average. 100% of our pupils entered the English Baccalaureate, compared with the local authority average of 45% and national average of 50%. The EBacc average point score for the School was 5.66, compared with 4.05 locally and 4.27 nationally.

The sixth form provision of the School continues to improve. The School has this year once again enjoyed a 100% pass rate in all subjects.

While the Trustees remain pleased with the performance, they recognise there is scope for improvement and continue to put in place courses of action that should ensure continuous progress over the coming 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. The School had not felt it appropriate since March 2020 to fundraise extensively given the circumstances of the pandemic and the increase in costs of living. However, given the impact of such rising costs on the School itself, and in a bid to avoid adding pressure on parents by increasing fees, the Trustees launched fundraising appeals in Ramadan (March-April 2023), which proved to be highly successful. The Charity is also now registered with the Fundraising Regulator. 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 variously amended, and is registered with the Charity Commission with the number 506980.

**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.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

**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 have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**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 21 June 2023 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 2022 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 2022 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.

**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 Companies Act 2006, 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:

- 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;

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

---

- 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](http://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.

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

26 June 2023

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	2022 Unrestricted funds £	2021 Total funds £
<b>Income and endowments from</b>			
Donations and legacies	2	820,847	711,725
<b>Expenditure on</b>			
<b>Charitable activities</b>	3		
Charitable activities		960,061	775,879
<b>NET INCOME/(EXPENDITURE)</b>		(139,214)	(64,154)
<b>Reconciliation of funds</b>			
Total funds brought forward		2,519,913	2,584,067
<b>Total funds carried forward</b>		<u>2,380,699</u>	<u>2,519,913</u>

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION  
31 AUGUST 2022

	Notes	2022 Unrestricted funds £	2021 Total funds £
<b>Fixed assets</b>			
Tangible assets	7	2,362,194	2,323,719
<b>Current assets</b>			
Debtors	8	114,353	134,670
Cash at bank and in hand		111,247	157,583
		<u>225,600</u>	<u>292,253</u>
<b>Creditors</b>			
Amounts falling due within one year	9	(207,095)	(96,059)
		<u>18,505</u>	<u>196,194</u>
<b>Net current assets</b>			
		<u>2,380,699</u>	<u>2,519,913</u>
<b>Total assets less current liabilities</b>			
		<u>2,380,699</u>	<u>2,519,913</u>
<b>NET ASSETS</b>		<u>2,380,699</u>	<u>2,519,913</u>
<b>Funds</b>	10		
Unrestricted funds		<u>2,380,699</u>	<u>2,519,913</u>
<b>Total funds</b>		<u>2,380,699</u>	<u>2,519,913</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 June 2023 and were signed on its behalf by:

Naushad Abdul Aziz - Trustee

Sulaiman Hafejee - Trustee

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 AUGUST 2022**

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	31,282	36,697
Net cash provided by operating activities		<u>31,282</u>	<u>36,697</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(77,618)	(69,205)
Net cash used in investing activities		<u>(77,618)</u>	<u>(69,205)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		(46,336)	(32,508)
<b>Cash and cash equivalents at the beginning of the reporting period</b>			
		157,583	190,091
<b>Cash and cash equivalents at the end of the reporting period</b>			
		<u>111,247</u>	<u>157,583</u>

The notes form part of these financial statements

**NOTES TO THE STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 AUGUST 2022**

<b>1. Reconciliation of net expenditure to net cash flow from operating activities</b>			
		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>		(139,214)	(64,154)
<b>Adjustments for:</b>			
Depreciation charges		39,143	35,708
Decrease in debtors		20,317	2,884
Increase in creditors		111,036	62,259
		<u>31,282</u>	<u>36,697</u>
<b>Net cash provided by operations</b>		<u>31,282</u>	<u>36,697</u>
<b>2. Analysis of changes in net funds</b>			
	<b>At 1.9.21</b>	<b>Cash flow</b>	<b>At 31.8.22</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank and in hand	157,583	(46,336)	111,247
	<u>157,583</u>	<u>(46,336)</u>	<u>111,247</u>
<b>Total</b>	<u>157,583</u>	<u>(46,336)</u>	<u>111,247</u>

**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.

**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 £215,868 (2021: £287,341). Financial liabilities held at amortised cost comprise all creditors except social security and other taxes £207,095 (2021: £94,653).

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**2. Donations and legacies**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Donations	84,088	116,655
Grants	-	61,129
School fees	736,759	533,941
	<u>820,847</u>	<u>711,725</u>

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other grants	-	61,129
	<u>-</u>	<u>61,129</u>

**3. Charitable activities costs**

	<b>Direct Costs</b>	<b>Support costs (see note 4)</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activities	447,994	512,067	960,061
	<u>447,994</u>	<u>512,067</u>	<u>960,061</u>

**4. Support costs**

	<b>Management</b>	<b>Finance</b>	<b>Governance costs</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activities	459,011	371	52,685	512,067
	<u>459,011</u>	<u>371</u>	<u>52,685</u>	<u>512,067</u>

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

**Management**

	<b>2022</b>	<b>2021</b>
	<b>Charitable activities</b>	<b>Total activities</b>
	<b>£</b>	<b>£</b>
Wages	100,498	84,115
Rates and water	22,103	20,817
Insurance	7,588	6,750
Light and heat	128,831	61,702
Telephone	1,088	1,092
Postage and stationery	9,053	4,100
Sundries	9,100	10,914
Cleaning	3,449	3,127
Canteen	123,141	51,628
Travel expenses	1,850	2,583
Repairs and renewals	13,167	34,850
Depreciation of tangible and heritage assets	39,143	35,708
	<u>459,011</u>	<u>317,386</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**4. Support costs - continued**  
**Finance**

	<b>2022</b>	<b>2021</b>
	<b>Charitable</b>	<b>Total</b>
	<b>activities</b>	<b>activities</b>
	<b>£</b>	<b>£</b>
Bank charges	371	2,951

**Governance costs**

	<b>2022</b>	<b>2021</b>
	<b>Charitable</b>	<b>Total</b>
	<b>activities</b>	<b>activities</b>
	<b>£</b>	<b>£</b>
Auditors' remuneration	3,600	3,600
Accountancy and legal fees	49,085	80,038
	<u>52,685</u>	<u>83,638</u>

**5. Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

**6. Staff costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	523,648	425,599
Social security costs	2,574	2,578
Other pension costs	1,111	-
	<u>527,333</u>	<u>428,177</u>

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

	<b>2022</b>	<b>2021</b>
Staff	<u>66</u>	<u>50</u>

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

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022

## 7. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Totals £
<b>Cost</b>			
At 1 September 2021	2,304,877	901,761	3,206,638
Additions	50,534	27,084	77,618
	<u>2,355,411</u>	<u>928,845</u>	<u>3,284,256</u>
At 31 August 2022			
<b>Depreciation</b>			
At 1 September 2021	156,331	726,588	882,919
Charge for year	9,422	29,721	39,143
	<u>165,753</u>	<u>756,309</u>	<u>922,062</u>
At 31 August 2022			
<b>Net book value</b>			
At 31 August 2022	<u>2,189,658</u>	<u>172,536</u>	<u>2,362,194</u>
At 31 August 2021	<u>2,148,546</u>	<u>175,173</u>	<u>2,323,719</u>

## 8. Debtors: amounts falling due within one year

	2022 £	2021 £
Trade debtors	36,619	66,393
Other loans	63,365	63,365
Other debtors	4,637	-
Prepayments	9,732	4,912
	<u>114,353</u>	<u>134,670</u>

## 9. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	33,394	16,183
Taxation and social security	-	1,406
Other creditors	173,701	78,470
	<u>207,095</u>	<u>96,059</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022

## 10. Movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
Unrestricted funds	2,519,913	(139,214)	2,380,699
<b>TOTAL FUNDS</b>	<u>2,519,913</u>	<u>(139,214)</u>	<u>2,380,699</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted funds	820,847	(960,061)	(139,214)
<b>TOTAL FUNDS</b>	<u>820,847</u>	<u>(960,061)</u>	<u>(139,214)</u>

## Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
Unrestricted funds	2,584,067	(64,154)	2,519,913
<b>TOTAL FUNDS</b>	<u>2,584,067</u>	<u>(64,154)</u>	<u>2,519,913</u>

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

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

**11. Related party disclosures**

There were no related party transactions for the year ended 31 August 2022.

**DARUL ULOOM AL ARABIYA AL ISLAMIYA**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2022**

	<b>2022</b> £	<b>2021</b> £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	84,088	116,655
Grants	-	61,129
School fees	736,759	533,941
	<u>820,847</u>	<u>711,725</u>
<b>Total incoming resources</b>	820,847	711,725
<b>Expenditure</b>		
<b>Charitable activities</b>		
Wages	423,150	341,484
Social security	2,574	2,578
Pensions	1,111	-
Books and School trips	21,159	27,842
	<u>447,994</u>	<u>371,904</u>
<b>Support costs</b>		
<b>Management</b>		
Wages	100,498	84,115
Rates and water	22,103	20,817
Insurance	7,588	6,750
Light and heat	128,831	61,702
Telephone	1,088	1,092
Postage and stationery	9,053	4,100
Sundries	9,100	10,914
Cleaning	3,449	3,127
Canteen	123,141	51,628
Travel expenses	1,850	2,583
Repairs and renewals	13,167	34,850
Freehold property	9,422	9,220
Fixtures and fittings	29,721	26,488
	<u>459,011</u>	<u>317,386</u>
<b>Finance</b>		
Bank charges	371	2,951
<b>Governance costs</b>		
Auditors' remuneration	3,600	3,600
Accountancy and legal fees	49,085	80,038
	<u>52,685</u>	<u>83,638</u>
Total resources expended	<u>960,061</u>	<u>775,879</u>
<b>Net expenditure</b>	<u>(139,214)</u>	<u>(64,154)</u>

This page does not form part of the statutory financial statements